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SERIES I No. 51

# OFFICIAL GAZETTE



## GOVERNMENT OF GOA

*Note:- There are two Extraordinary issues to the Official Gazette Series I No. 50 dated 13-3-2008 as follows:*

- 1) *Extraordinary dated 17-3-2008 from pages 1891 to 1912 regarding Notification from Department of Home (Home - General Division).*
- 2) *Extraordinary (No. 2) dated 19-3-2008 from pages 1913 to 1914 regarding Notification from Department of Personnel.*

### GOVERNMENT OF GOA

Department of Panchayati Raj and  
Community Development

Directorate of Panchayats

#### Notification

17/133/DP-ACCTS/AUDIT(ZP/VP)/07-08

The following draft rules which are proposed to be made in supersession of the Goa Panchayats (Accounts, Audit and Custody of Funds) Rules, 1997, are hereby pre-published as required by sub-section (1) of section 240 of the Goa Panchayat Raj Act, 1994 (Goa Act 14 of 1994), for information of the persons likely to be affected thereby and notice is hereby given that the said draft rules will be taken into consideration by the Government on the expiry of fifteen days from the date of publication of this Notification in the Official Gazette.

All objections and suggestions to the said draft rules may be forwarded to the Director of Panchayats and ex officio Joint Secretary to the Government of Goa, 3rd Lift, 3rd Floor, Junta House, Panaji, before the expiry of fifteen days from the date of publication of this Notification in the Official Gazette.

#### DRAFT RULES

In exercise of the powers conferred by sub-section (1) of section 240 read with sub-sections

(1) and (2) of section 184, section 185, sub-sections (1) and (2) of section 191 and section 192 of the Goa Panchayat Raj Act, 1994 (Goa Act 14 of 1994), and in supersession of the Goa Panchayat (Accounts, Audit and Custody of Funds) Rules, 1997, published in the Official Gazette, Series I No. 15, dated 14-7-1997, the Government of Goa hereby makes the following rules, namely:-

1. *Short title and commencement.*— (1) These rules may be called the Goa Panchayats (Maintenance of Accounts, Audit and Custody of Funds) Rules, 2008.

(2) They shall come into force at once.

2. *Definitions.*— In these rules, unless the context otherwise requires,—

(a) “Act” means the Goa Panchayat Raj Act, 1994 (Goa Act 14 of 1994);

(b) “Block Development Officer” means the Block Development Officer of the concerned Block;

(c) “Bank” means a Co-operative Bank or any Scheduled Bank;

(d) “Capital outlay or expenditure” means an expenditure incurred on fixed asset with the object of increasing concrete assets of a material and permanent character.

(e) “Chief Accounts Officer” means an officer appointed by the Government as Chief Accounts Officer under sub-section (2) of section 150 of the Act;

(f) “Comptroller and Auditor General” means the Comptroller and Auditor General of India appointed under article 148 of the Constitution;

(g) “Director” means the Director of Panchayats;

(h) “Director of Accounts” means the Director of Accounts of the Directorate of Accounts of the Government of Goa;

(i) “Form” means the Form appended to these rules;

(j) “Non Plan Scheme” means a Scheme which is of permanent nature and cannot be discontinued;

(k) “Panchayat Fund” means the Panchayat Fund as referred to in section 161 of the Act;

(l) “Plan Scheme” means a Scheme formulated by the Government or the Central Government for a particular duration and can be discontinued eg. Rural Development Agency Schemes, Housing Schemes, Agricultural Schemes/Project;

(m) “Year” means the financial year commencing from 1st of April, or in case of the first year of functioning of Panchayat, the date from which the Panchayat starts functioning, and ending on 31st of March of the year next following;

(n) “Zilla Panchayat Fund” means the Zilla Panchayat Fund as referred to in section 166 of the Act;

Words and expression used but not defined in these rules shall have the same meaning as respectively assigned to them in the Act.

## CHAPTER - I

### GENERAL PRINCIPLES AND RULES

3. *Administration and operation of the Panchayat and the Zilla Panchayat fund.*— (1) A Panchayat Fund shall be jointly administered by the Secretary and the Sarpanch of the Panchayat while the Zilla Panchayat Fund shall be jointly administered by the Chief Accounts Officer and Chief Executive Officer of the Zilla Panchayat and the Panchayat Fund shall be credited in the Bank and the Zilla Panchayat Fund shall be kept in Government Treasury/Bank.

(2) An amount not exceeding Rs.2000/- and Rs. 5000/- shall be held in cash in the Panchayat office and in the Zilla Panchayat office, respectively. An amount exceeding the above limit shall be deposited by the Panchayat in the Bank and in the

Government Treasury/Bank by the Zilla Panchayat. An amount which is specified above to be held in cash may be increased or decreased by the Director by an order in consultation with the Director of Accounts.

(3) The Secretary and the Sarpanch in case of a Panchayat, and the Chief Accounts Officer and the Chief Executive Officer in case of a Zilla Panchayat, shall jointly operate the accounts of the Panchayat Fund or the Zilla Panchayat Fund, as the case may be.

(4) The Secretary and the Sarpanch in case of a Panchayat, and the Chief Accounts Officer and the Chief Executive Officer in case of a Zilla Panchayat, shall be responsible for the safe custody of the moneys kept in the Panchayat office or the Zilla Panchayat office, as the case may be.

(5) The Secretary in case of a Panchayat and the Chief Accounts Officer in case of a Zilla Panchayat shall furnish a security in such form and for such amount as may be specified by the Director.

(6) The Director may also demand a security from such persons as are actually in charge of cash transaction of a Panchayat or a Zilla Panchayat, if he deems it necessary, in such form and for such amount as may be specified by him.

(7) The Secretary in case of a Panchayat and the Chief Accounts Officer in case of a Zilla Panchayat shall not, without the previous sanction of the Government, make any addition to or alteration in or modification of, any register or form as specified in these rules or introduce any new form.

(8) The Government may, by Notification, make any addition to or alteration in or modification of any register or form as specified in these rules or introduce any new form, after obtaining concurrence of the Comptroller and Auditor General for the same wherever necessary.

## CHAPTER - II

### MAINTENANCE OF ACCOUNTS

4. *Maintenance of Accounts.*— (1) The Secretary in case of a Panchayat and the Chief Accounts Officer in case of a Zilla Panchayat, may, for administrative convenience, maintain such registers as may be auxiliary to the account books specified in these rules, but such registers shall not be recognized as account books under these rules.

(2) The accounts shall be maintained separately for each year in the form as specified in these rules.

(3) The accounts shall be kept in the language in which the Panchayat decides to keep its proceedings under rule 34 of the Goa Panchayat (Meetings) Rules, 1996, and in case of a Zilla Panchayat, it shall decide in which language the accounts of Zilla Panchayat shall be kept.

(4) All books of accounts and registers of Panchayat and Zilla Panchayat shall be strongly bound. No accounts books shall be prepared in loose sheets or loosely bound vouchers.

(5) Cash book and receipt books shall be serially machine numbered and each page shall be stamped with the Panchayat seal, and duly certified by the Block Development Officer in case of books of Panchayat or by the Chief Executive Officer in case of books of Zilla Panchayat. The pages of all other accounts books shall also be serially numbered. No page shall be torn or removed from any account book. Pages may, when necessary, however be cancelled by drawing a line through them and writing "cancelled". Such cancellation should be attested by the Secretary and the Sarpanch in case of Panchayat and Chief Accounts Officer and Chief Executive Officer in case of Zilla Panchayat.

(6) No erasures or overwriting shall be made in any account book. Corrections shall be made, if required, in red ink by drawing a line through the wrong entry and writing the correct figure in a nearby space. All such corrections shall be properly attested by the Secretary and the Sarpanch in case of Panchayat and Chief Accounts Officer and Chief Executive Officer in case of Zilla Panchayat.

(7) All money transactions to which any member, Secretary or Chief Accounts Officer, or an employee of a Panchayat or Zilla Panchayat, as the case may be, is a party in his official capacity, shall forthwith and without any reservation be brought to account in the appropriate register and all money received by such member, Secretary or Chief Accounts Officer or employee, as the case may be, shall form part of the Panchayat Fund or the Zilla Panchayat Fund, as the case may be. Any person paying money for being credited to the Panchayat Fund or the Zilla Panchayat Fund, as the case may be, shall present it to the Secretary in case of Panchayat or to the Chief Accounts Officer in case of Zilla Panchayat or to the person authorized to collect such sum.

(8) As soon as any sum is received by a person authorized to receive it, a receipt in Form No. 17 as specified hereunder duly signed and dated shall be issued keeping its duplicate by using double aided carbon. The original receipt shall be made over to the person concerned and the carbon duplicate shall be retained for record.

(9) Any person having a claim against a Panchayat or Zilla Panchayat, as the case may be, shall present a voucher duly receipted and stamped with a receipt stamp for such value as specified under the Indian Stamp Act, 1899 (Central Act 2 of 1899) and the rules made thereunder. In any case, no withdrawal of money shall be made from the Panchayat Fund or the Zilla Panchayat Fund except by presentation of original bill in support of relevant claim for the purpose.

(10) The bills shall be prepared and signed in ink. No payment shall be made on a voucher or order signed by a person other than, the Secretary and Sarpanch in case of Panchayat or the Chief Accounts Officer and the Chief Executive Officer in case of Zilla Panchayat. No money shall be paid on a voucher or order signed with a rubber or facsimile stamp. When the acquittance on a voucher is given by a mark or seal or thumb impression, it shall be attested by some known person. After payment, every voucher shall be kept on record in such manner as may be specified by the Director of Accounts.

(11) Every voucher shall bear or have attached to it an acknowledgement of the payment, signed by the person for whom or in whose behalf the claim is put forth. No payment shall be made in the absence of the necessary acknowledgement. If a voucher is lost, a certificate of payment prepared in manuscript and signed by the Secretary of the Panchayat or the Chief Accounts Officer of Zilla Panchayat, as the case may be, and endorsed, if necessary, by his superior officer, shall be placed on record. Full particulars of the claim shall invariably be set forth.

(12) Date of payment shall, whenever possible, be noted by the payee in its acknowledgement. If, for any reason, such as illiteracy, on the presentation of a receipt in anticipation of payment, it is not possible to note the date of payment by the payee, the date of payment shall be noted by the Secretary in case of Panchayat or the Chief Accounts Officer in case of Zilla Panchayat under their initials.

(13) In case payment is made by remittance through post office, the postal money order receipt shall be kept with the voucher. In the case of payment for articles received by value payable post, the value payable cover together with the invoice or bill showing the details of the item paid for shall be kept with the voucher.

(14) No duplicate or copy of a receipt granted for money received or of a bill or of other document for payment of money which has already been paid, shall be issued on the ground that the original has been lost. If any necessity arises for such a document, a certificate may be given that on a specified day, a certain sum on a certain account was received from or paid to a certain person.

(15) All payments exceeding Rs. 2000/- shall necessarily be made by issuing an account payee cheque duly signed by the Secretary and the Sarpanch in case of Panchayat or the Chief Accounts Officer and the Chief Executive Officer in case of Zilla Panchayat.

### CHAPTER – III

#### FORMS OF ACCOUNTS AND HOW TO BE MAINTAINED

5. *Forms of Accounts.*— The accounts of Panchayat Fund and Zilla Panchayat Fund shall be maintained in the forms appended to these Rules, in accordance with the instructions given in the said forms and the following provisions thereof :

##### (i) Maintenance of annual accounts:

(1) Every Panchayat and Zilla Panchayat shall, at the end of each year, prepare the annual statements of accounts in the forms as mentioned below:-

- |   |            |
|---|------------|
| (a) Annual receipts and payment accounts                            | Form No. 1 |
| (b) Annual statement of capital expenditure                         | Form No. 2 |
| (c) Annual statement of receivables and payables                    | Form No. 3 |
| (d) Annual statement of balances under deposits, advances and loans | Form No. 4 |
| (e) Annual statement of provident fund, etc., and Investment        | Form No. 5 |

(2) At the end of the year the progressive figures to the end of March from the Monthly Receipts and Payments Accounts (Form No. 6) shall be posted to the Annual Receipts and Payment Account (Form No.1).

##### (ii) Maintenance of monthly accounts:

(1) Every Panchayat and Zilla Panchayat shall, at the end of each month, prepare the monthly statement of accounts, in the forms as mentioned below:—

- |  |           |
|--|-----------|
| (a) Monthly receipts and payments accounts | Form No.6 |
| (b) Monthly reconciliation statement       | Form No.7 |

(2) At the end of the month, totals in Register of Receipts and Register of Payments shall be worked out. This gives the total expenditure under each head of account for the month. The totals shall then be posted to the Monthly Receipts and Payments Account (Form No.6). The figures upto the end of the current month can be worked out by adding the monthly figures to the previous month's progressive total.

(3) At the end of the month, the bank reconciliation shall be completed and ensured that all differences are rectified between the cash book and bank balances. If any differences are noticed, the corrections shall be made then and there in the Register of Receipts and Register of Payments. The details of the balance in the office and in the banks shall be separately shown in the account and a certificate to the effect that the closing balance as shown in the accounts has been compared with that shown in the cash book and the bank's Pass Book and found to be correct, shall be appended to the account. A memo explaining the differences, if any, shall also be attached to the certificate. A certificate showing the monthly closing balance in the account shall be obtained and kept on record.

(iii) *Cash Book.*— (a) All the transactions of a day shall be entered in a cash book to be maintained in Form No.8 hereto appended to the Rules. The receipts shall be recorded on the receipts side and the payments on the payments side. Every entry in the cash book shall be attested in the appropriate place by the Secretary in case of Panchayat and by the Chief Accounts Officer in case of Zilla Panchayat. At the end of the day, the cash book shall be closed and the closing cash balance shall be separately exhibited as cash in hand and cash in bank. On the last working day of the month, a certificate shall be recorded in the cash book to the effect that the cash in hand has been physically verified and the closing balance agrees with both, cash in hand and cash in bank as verified from the Pass Book. The said certificate shall be signed by the Secretary and the Sarpanch in case of the Panchayat and by the Chief Executive Officer

and the Chief Accounts Officer in case of the Zilla Panchayat. Only one main Cash Book shall be maintained incorporating balances from all subsidiary cash books if any.

(b) Every day (or at-least once in a week) the details of transactions as recorded in the Cash Book shall be transferred to either the Register of Receipts if the transaction is receipt or the Register of Payments if it is payment, under the respective head of account.

(iv) *Register of immovable property.*— (a) All immovable property vested in the Panchayat or Zilla Panchayat by way of acquisition, purchase, construction or transfer shall be entered in a Register of immovable property in Form No.9 as specified hereunder. This Register shall contain the list of buildings, land and the like which is vested in the Panchayat or Zilla Panchayat, as the case may be. Whenever any immovable property is acquired or disposed of, it shall be entered in the Register of immovable property.

(b) *Verification of immovable property* — At the end of every financial year, all immovable property entered in the Register of immovable property shall be verified by the Secretary and the Sarpanch in case of Panchayat and the Chief Executive Officer and the Adhyaksha in case of Zilla Panchayat and a certificate to the effect that the immovable properties have been physically verified and found correct, shall be recorded.

(v) *Register of demand, collection and balance.*— A Register of demand, collection and balance shall be maintained in Form No. 10 as specified hereunder. The Secretary of the Panchayat and the Chief Accounts Officer of the Zilla Panchayat or any other employee of the Panchayat or the Zilla Panchayat authorized by the Panchayat or the Zilla Panchayat, as the case may be, shall be responsible for causing/preparation of Register for such assessment, demand, collection and balance and for maintaining the same in the office of the Panchayat or the Zilla Panchayat, as the case may be.

(vi) *Register of movable property.*— (a) All movable property such as furniture, bicycles, motor-bikes, vehicles, typewriters, electronic items like computers, clocks, mobile phones, calculators, T.V. sets, projectors, etc., water pumps, equipments and all other items except stationery and electrical items purchased, gifted or transferred to the Panchayat or the Zilla Panchayat, as the case may be, shall be

entered in the Register of movable property in Form No. 11 as specified hereunder. This Register shall also contain the particulars of all movable properties acquired or disposed of by the Panchayat or the Zilla Panchayat.

(b) *Verification of movable property.*— At the end of every financial year, all movable property entered in the Register of movable property shall be verified by the Secretary and the Sarpanch in case of Panchayat and the Chief Executive Officer and the Adhyaksha in case of Zilla Panchayat and a certificate to the effect that the movable properties have been physically verified and found correct shall be recorded.

(vii) *Register of receipts.*— Every Panchayat and Zilla Panchayat shall maintain a Register of receipts for each head of account showing the monthly receipts in Form No.12 hereto appended to the Rules.

(viii) *Register of stock book.*— All the stationery items except receipt book, all electrical items and all other items of consumable nature purchased, gifted or transferred to the Panchayat or Zilla Panchayat, as the case may be, shall be entered in the Register of stock book maintained in Form No.13 as specified hereunder. This Register shall contain the stock received, issued or disposed and balance from time to time with the signatures of issuing and receiving officer.

(ix) *Register of payments.*— Every Panchayat or Zilla Panchayat shall maintain a Register showing date-wise payments made under each major/minor and object head of account in Form No. 14 as specified hereunder. Such other particulars as mentioned in the said Form shall also be maintained by the Panchayat and Zilla Panchayat.

(x) *Register of roads.*— Every Panchayat and Zilla Panchayat shall maintain a Register giving details of roads constructed, discontinued, closed, opened, widened, transferred or repaired by it from Panchayat Fund or Zilla Panchayat Fund as the case may be, in Form No.15 as specified hereunder. The Register shall contain such other particulars which shall be obtained from the extension Officer (Rural Engineering) of the Block Development Office in case of the Panchayat and from the technical section of Zilla Panchayat, in case of the Zilla Panchayat.

(xi) *Register of lands.*— Every Panchayat or Zilla Panchayat shall maintain a Register of lands acquired through the process of land acquisition, purchased with prior permission of the Government, gifted or otherwise transferred to the Panchayat or Zilla Panchayat as the case may be, in Form No.16 as specified hereunder. This Register shall also contain such other particulars as specified therein.

6. In addition to the forms of Accounts to be maintained, as specified in Rule 5, the following Registers shall be maintained by the Zilla Panchayat and the Panchayats in the forms appended to the Rules and in accordance with the instructions given in the following provisions.

(i) *Receipt and Register of receipt books.*— All payments shall be fully supported by payee's bills and receipts. Save as otherwise provided, all receipts of money shall be acknowledged by a receipt in Form No.17 as specified hereunder. A Register of receipt books shall be maintained in Form No. 18 as specified hereunder and shall be kept with the stock of new and returned receipt books under lock and key under the responsibility of the Secretary in case of the Panchayat and Chief Accounts Officer in case of the Zilla Panchayat. The Block Development Officer shall issue the receipt books for use in the Panchayat office and a record of such books issued shall be maintained in the Register of receipt books duly signed by the Block Development Officer.

(ii) *Register of cheques issued.*— All payments made by issuing cheques for meeting contingency expenditure shall be entered in a Register of cheques issued in Form No. 19 as specified hereunder. The date of encashment should be verified from the Bank Pass Book. Separate pages of the Register shall be kept for separate banks.

(iii) *Register for valuables i.e. for cheques/ demand drafts received.*— Cheques or demand drafts (crossed) in favour of Panchayat or Zilla Panchayat received and accepted by it shall be entered in the Register of Cheques/Demand Drafts in Form No. 20 as specified hereunder and remitted to the bank for credit in the account of the Panchayat or Zilla Panchayat, as the case may be.

(iv) *Register for service postage stamps.*— An account of the service postage stamps and revenue stamps purchased from the Post Office and utilized daily shall be recorded separately in the Register maintained in Form No. 21 as

specified hereunder. On the last working day of the month, a certificate shall be recorded separately in the Register to the effect that service postage or revenue stamps received and utilized have been physically verified and the closing balance agrees with the postage/ revenue stamps in hand. Such certificate shall be signed by the Sarpanch in case of the Panchayat and Chief Executive Officer in case of the Zilla Panchayat.

(v) *Register of assesses.*— A list of all persons liable to pay any rate, tax, cess or fee and the amount to be paid by them in respect of each such rate, tax, cess or fee shall be maintained in a Register separately for assessment in Form No.22 hereto appended to the Rules.

(vi) *Register of conditional grants sanctioned during the year.*— Every Panchayat or Zilla Panchayat shall maintain a Register in Form No. 23 for record of conditional grants made for special and general purposes under section 160 of the Act or under any special orders and expenditure made therefrom.

7. *Transmission of accounts.*— (1) The monthly and annual statements mentioned hereinabove shall be signed by the Secretary and the Sarpanch in case of the Panchayat and the Chief Accounts Officer and the Chief Executive Officer in case of the Zilla Panchayat. The copies of annual and monthly statements mentioned in clause (a) to (e) of sub-rule (1) of rule 5(i) and clause (a) and (b) of sub-rule (1) of rule 5(ii) duly approved by the Panchayat or the Zilla Panchayat, as the case may be, shall be sent to the Block Development Officer of the respective Block and to the Zilla Panchayat by the Panchayat and to the Government by the Zilla Panchayat before 7<sup>th</sup> of the following month in case of monthly statements and the annual statements shall be sent before the 15<sup>th</sup> of April next following. The Panchayat and Zilla Panchayat shall furnish such details and vouchers relating to the annual accounts as the Zilla Panchayat and the Block Development Officer in case of Panchayat and the Government in case of Zilla Panchayat, may direct.

(2) The accounts of the Panchayat and the Zilla Panchayat shall be checked by an auditor with reference to the accounts books and statements.

8. *Pass Book.*— (1) The pass book of the Bank shall be under lock and key of the Secretary in case of the Panchayat or of the Chief Accounts Officer, in case of Zilla Panchayat.

(2) The official specified in sub-rule (1) above shall examine the Pass Book/Certificates from time to time and shall immediately call the attention of the bank to any discrepancy that may appear therein.

## CHAPTER - IV

9. *Audit.*— (1) Accounts of every Panchayat shall be audited each year by such officer as may be authorized by the Director of Accounts, and the accounts of the Zilla Panchayat shall be audited by the Comptroller and Auditor General of India.

(2) Detailed checks to be exercised during audit shall be specified by him.

(3) Test audit may be made by the Audit Officer of the Comptroller and Auditor General of India as and when considered necessary by him.

(4) The Auditor or Audit Officer in his report shall certify as to whether the accounts of a Panchayat are maintained in the manner as specified and the grants made are spent as authorized.

(5) The Auditor or Audit Officer shall, within one month after the completion of the audit, submit a copy of the audit report to the Panchayat, the Chief Executive Officer of the Zilla Panchayat and the Director.

## CHAPTER - V

## BUDGET ESTIMATES

10. *Budget Estimates.*— (1) The budget estimates i.e. receipts and expenditure Account of the Panchayat and Zilla Panchayat for the financial year and the summary of the budget estimates shall be prepared in case of Panchayat by the Secretary in consultation with the Sarpanch and in case of Zilla Panchayat by the Chief Accounts Officer in consultation with the Finance, Audit and Planning Committee of the Zilla Panchayat and Chief Executive Officer, in the following forms appended to these rules and shall be laid before the meeting of the Panchayat or the Zilla Panchayat, as the case may be, between the first day of February and tenth day of March.

- |                              |               |
|------------------------------|---------------|
| (i) Budget Estimates         | — Form No. 24 |
| – Receipts                   |               |
| (ii) Budget Estimates        | — Form No. 25 |
| – Disbursements              |               |
| (iii) Summary – Receipts     | — Form No. 26 |
| (iv) Summary – Disbursements | — Form No. 27 |

(2) Major heads, minor heads and sub-heads given in the formats should be followed in all forms for the purpose of accounting, however, no amount shall be credited or withdrawn from any of the said Budget heads unless authorized by the Budget Controlling Authorities of the Government.

(3) In case, additional minor heads are required in the Budget heads as specified, the same may be added with the approval of the Director.

(4) A copy of the revised and supplementary budget estimates shall be forwarded to the Block Development Officer by the Panchayat and to the Government by the Zilla Panchayat, within 15 days of its approval.

## CHAPTER - VI

## MISCELLANEOUS

11. *Preservation of accounts records.*— (1) All the account records shall be preserved for such time as may be specified by the Director of Accounts in case of Panchayats and by the Comptroller and the Auditor General of India in case of Zilla Panchayat, from time to time, and no account record shall be destroyed without their written permission.

(2) Save as otherwise expressly provided in these Rules, in all other matters relating to drawal of funds, pay bills, increments, insurance, recovery of advances, provident fund, pension, service books, etc. the forms as applicable to the Government Departments shall, mutatis mutandis, apply to the Panchayat and the Zilla Panchayat. All other registers viz. Drawal Register, Impressed Account Register, Pay Bill Register, Allotment Register, Acquittance Roll Register, Register of Contingent Expenditure, Expenditure Control Register, Investment Register, Register of Works/Schemes giving scheme-wise details of expenditure, Register of Consumable Stock, Contractors Ledger, Register of Receipts, Measurement Books, Record of Muster Rolls, Transfer Entry Book and its Summary, Register of Inspection of Works etc. as applicable to Government Departments shall, mutatis mutandis apply to the Panchayat and the Zilla Panchayat and the words “State Government”, “Director of Accounts or DDO” wherever they appear in those forms, registers, shall be construed as “Panchayat or “Sarpanch” in case of the Panchayat and “Zilla Panchayat” or “Chief Executive Officer” in case of the Zilla Panchayat.

(3) If any difficulty arises in interpreting any provision of these Rules, the Director, Directorate of Accounts or the Comptroller and Auditor General of India shall be consulted, wherever necessary, by the Panchayat or the Zilla Panchayat.

By order and in the name of the Governor of Goa.

*Menino D'Souza*, Director of Panchayats and ex officio Joint Secretary.

Panaji, 25th January, 2008.

[See rule 5 (i) (1) (a)]

## of Zilla Panchayat/Village Panchayat ..... for the year .....

RECEIPTS`				PAYMENTS												
Opening balance i) Cash in hand ii) Balance in Bank iii) Balance in Treasury iv) Investments		Budget estimates for the current year...(Rs.)	Previous year's Account...(Rs)	Reporting year's Account...(Rs.)	HEADS OF ACCOUNT			Budget estimates for the current year...(Rs.)			Previous year's Account ... (Rs.)			Reporting year's Account .. (Rs.)		
HEADS OF ACCOUNT					P	NP	Total	P	NP	Total	P	NP	Total			
1		2	3	4	5			6	7	8	9	10	11	12	13	14
<b>PART - 1 - PANCHAYAT FUND REVENUE ACCOUNT - RECEIPTS</b>					<b>PART - 1 - PANCHAYAT FUND REVENUE ACCOUNT - EXPENDITURE</b>											
<b>Tax Receipts</b>					<b>2049 Interest Payments</b>											
<b>OO28 Other Taxes on Income and Expenditure</b>					O1 Interest on Internal Debt (Minor head as per requirement)											
107 Taxes on Professions, Trades, Callings and Employment					O3 Interest on Small Savings Provident Fund etc.											
800 Other Receipts					104 Interest on Provident Fund											
<b>Total - 0028</b>					xx Interest on Panchayat Employees Provident Fund											
<b>OO29 Land Revenue</b>					O4 Interest on Loans and Advances from State/Central Government (Minor head as applicable - Details to be given at sub-head level)											
101 Land Revenue/Tax					101 Interest on Loans for plan schemes (Details to be given at sub-head level)											
102 Taxes on Plantations					104 Interest on loans for non-plan schemes (Details to be given at sub-head level)											
800 Other Receipts					60 Interest on other obligations (Sub-major Head)											
<b>Total - 0029</b>					101 Interest on Deposits											
<b>OO35 Taxes on Immovable Property other than agricultural land</b>					701 Miscellaneous											
800 Other Receipts					<b>Total - 2049</b>											
xx House Tax					<b>2059 Public Works</b>											
<b>Total - 0035</b>					O1 Office Building (Sub-major Head)											
<b>OO41 Taxes on vehicles</b>					O53 Maintenance and Repairs											
800 Other Receipts					xx Work charge establishment (sub head)											
xx Taxes on cycles, cars and other vehicles					xx Other Maintenance expenditure (sub head)											
<b>Total - 0041</b>					60 Other Buildings (Sub-major Head)											
<b>OO42 Taxes on roads and Passengers</b>					O51 Construction											
102 Tolls on Roads					xx Construction of Sheds, Godowns, warehouses (works expenditure and W.C. expenditure to be shown separately)											
xx Tolls on Roads levied under Section ....					xx Construction of drains, lavatories, Fish Ponds											
106 Taxes on entry of goods into Local Areas					O53 Maintenance and Repairs											
xx Octroi					xx Work charge establishment (sub head)											
800 Other Receipts					xx Other Maintenance expenditure (sub head)											
<b>Total - 0042</b>					<b>Total - 2059</b>											
<b>OO45 Other Taxes and duties on Commodities and Services</b>					<b>2071 Pension and other Retirement Benefits</b>											
101 Entertainment Tax					O1 Civil (Sub-major head)											
111 Taxes on Advertisement					101 Superannuation and Retirement Allowances											
112 Receipts from cesses under other Acts					O4 Pensionary charges (Object head)											
					107 Contribution to Pension & Gratuities											



1	2	3	4	5	6	7	8	9	10	11	12	13	14	
115 Forest Development Tax 800 Other Receipts xx Registration of boats xx Levy of Ferry rent <b>Total - 0045</b> <b>Total - Tax Receipts</b>  Non Tax Receipts <b>0049 Interest Receipts</b> O4 Interest Receipts of Village Panchayats/Panchayat Samities  110 Interest realised on investment of cash balances xx Interest on investment with ..... 190 Interest from Panchayat Samities/GPs 800 Other Receipts (include interest from Bank Account) <b>Total - 0049</b> <b>0059 Public Works</b> O1 Office Building O11 Rent xx Rent from non-residential buildings (Panchayat Bhavans etc.) 800 Other Receipts <b>Total - 0059</b>  <b>0071 Contributions and Recoveries towards Pension and Other Retirements Benefits</b> O1 Civil 101 Subscriptions and Contributions (Pension contribution, leave salary & pension contribution if not levied shall be taken to this head) <b>Total - 0071</b> O202 Education, Sports, Art and Culture O1 General Education 101 Elementary Education xx Fees xx Fines 800 Other Receipts O3 Sports and Youth Services 800 Other Receipts O4 Art and Culture 102 Public Libraries 800 Other Receipts <b>Total - 0202</b>				108 Contribution to Provident Funds 800 Other Expenditure <b>Total - 2071</b>  <b>2202 General Education</b> O1 Elementary Education 101 Primary Schools (Sub-major Head) xx Opening of new Primary Schools/Conversion of Basic Schools into Primary Schools yy Provision of additional Teacher/Teachers (detailed head) O1 Salaries (Teachers)  21 Supplies & Materials (Object head) 102 Assistance to Voluntary Organisation for Primary Schools 104 Inspection 107 Teachers Training 109 Scholarships & Incentives 800 Other Expenses xx School Lunch/Mid-Day-Meal Programmes 21 Supplies & Materials O2 Secondary Education (Sub-major Head)  104 Teachers & Other Services 105 Teachers Training 107 Scholarships 109 Secondary Schools O4 Adult Education (Sub-major Head) 103 Rural Functional Literacy Programmes 200 Other Adult Education Programmes  <b>Total 2202 - General Education</b>										

**Note:** 'yy' represents detailed head  
'xx' represents sub-head or scheme

[illegible]

[illegible]

1	2	3	4	5	6	7	8	9	10	11	12	13	14
1601	<b>GRANTS-IN-AID &amp; CONTRIBUTIONS</b> Grants-in-aid and contributions Grants-in-aid/assistance from Central/State Govt. (a) Grants-in-aid from Central Govt. (Minor heads corresponding to programme minor heads in the section "Expenditure Heads (Revenue Account)", to which the assistance from Central Govt. relates may be opened under the sub-major heads.) (b) Assistance from State Govt. (Minor heads corresponding to programme minor heads in the section "Expenditure Heads (Revenue Account)", to which the assistance State Government relates may be opened under the sub-major heads. Refer to list of codes of functions, programmes & activities for PRIs for example)  Less Transfer to Panchayat Samiti/Village Panchayat  <b>Total - 1601</b>			<b>2401 Crop Husbandry</b> 109 Extension and farmer's training 110 Crop insurance 115 Scheme of small/marginal farmers and agricultural labourers 119 Horticulture and vegetable crops xx Kitchen gardens & orchards xx Fruits & vegetable nursery 195 Assistance to farming co-operation 800 Other Expenditure <b>Total - 2401</b> <b>2402 Soil and water conservation</b> 102 Soil conservation xx Reclamation of Ravines xx Water conservation 800 Other Expenditure <b>Total - 2402</b> <b>2403 Animal Husbandry</b> 101 Veterinary Services & Animal Health xx Prevention & control of animal diseases 102 Cattle & Buffalo Development xx Cattle shows xx Cattle breeding 103 Poultry Development 107 Fodder and feed development 108 Insurance of live stock and poultry 800 Other Expenditure <b>Total - 2403</b> <b>2406 Forestry and Wild Life</b> O1 Forestry 102 Social and Farm Forestry xx Rural Forestry <b>Total - 2406</b> <b>2408 Food Storage and Warehousing</b> 01 Food 101 Procurement & supply xx Public Distribution System (Sub-major head) yy Fair Price Shops (detail head) yy Co-operative Societies (detail head) <b>Total - 2408</b> <b>2501 Special Programmes for Rural Development</b> 01 Integrated Rural Development Programme 003 Training xx TRYSEM Training of Rural Youth 02 Draught Prone Areas Development Programme 102 Afforestation 03 Desert Development Programme 04 Integrated Rural Energy Planning Programme 104 Project Implementation 06 Self Employment Programmes 101 Swarnajayanti Gram Swarozgar Yojana <b>800 Other Expenditure</b> <b>Total - 2501</b>									
1604	<b>Compensation and Assignments from State Govt.</b>												
200	Other Miscellaneous												
xx	Compensation and Assignments Share of Compensation and Assignments from State Govt. (Minor heads corresponding to programme minor heads in the section "Expenditure Heads (Revenue Account)" to which the compensation & assignments from State Government relates may be opened. Refer to List of Codes of Functions, Programmes & Activity for PRIs for example)  Less Transfer to Panchayat Samiti/Village Panchayat  <b>Total - 1604</b>  <b>TOTAL - GRANTS-IN-AID AND CONTRIBUTIONS</b>												

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[illegible]

[illegible]





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\*This depict disburseals

PART-II	Actuals during the Year.....Rs.	Upto end of Year....Rs.	PART-II	Actuals during the Year.....Rs.	Upto end of Year....Rs.
<b>PROVIDENT FUND ETC.</b>			<b>PROVIDENT FUNDS ETC.</b>		
<b>8009 Provident Funds</b>			8009 Provident Fund (Advances and Withdrawals)		
01 Civil			01 Civil		
101 General Provident Funds			101 General Provident Fund		
xx Panchayat Employees Provident Funds			xx Panchayat Employees Provident Funds (Scheme head)		
60 Other Provident Funds			60 Other Provident Funds		
(Each Provident Fund to be shown separately)			102 Contributory Provident Pension Fund		
<b>8011 Total 8009</b>			(Each Provident Fund to be shown separately)		
107 Insurance and Pension Funds			<b>Total - 8009</b>		
Employees Group Insurance Scheme			<b>8011 Insurance and Pension Funds</b>		
<b>Total - 8011</b>			107 Employees Group Insurance Scheme		
<b>TOTAL-PROVIDENT FUNDS ETC.</b>			xx Insurance Fund		
			xx Savings Fund		
<b>DEPOSITS AND ADVANCES</b>			<b>Total - 8011</b>		
<b>DEPOSITS</b>			<b>TOTAL - PROVIDENT FUNDS ETC.</b>		
<b>8443</b>			<b>DEPOSITS AND ADVANCES</b>		
<b>103 Civil Deposits</b>			<b>DEPOSITS</b>		
xx Security Deposits (other than PWD)			<b>8443 Civil Deposits</b>		
XX Security from Subordinates			103 Security Deposits		
108 Earnest Money made by intending tenderers			Note: Refund of Security Deposits from Subordinates (other than PWD) including earnest money made by intending tenderers to be recorded as sub head.		
xx Public work Deposits			108 Public Work Deposits		
XX Deposits by Contractors			xx Deposit by Contractors		
124 Deposits of earnest money by successful tenderers in PWD			xx Deposit of earnest money by successful tenderers in PWD		
126 Unclaimed Deposits in Provident Funds			124 Unclaimed Deposits in the GP Fund		
800 Unclaimed Deposits in Other Provident Funds			126 Unclaimed Deposits in Other Provident Funds		
Other Deposits			800 Other Deposits		
<b>8448 Total-8443</b>			<b>Total - 8443 Deposits</b>		
109			<b>ADVANCES</b>		
xx Deposits of Local Funds			<b>8550 Civil Advances</b>		
xx Panchayat Bodies Funds			103 Other Departmental Advances (Each type of advance to be shown distinctly)		
XX Panchayat Samiti Funds			<b>Total - 8550 Advances</b>		
Village Panchayat Funds			<b>TOTAL - DEPOSITS AND ADVANCES</b>		
Zilla Parishad Funds					
<b>Total - 8448</b>					
<b>TOTAL - DEPOSITS</b>					
<b>8550 ADVANCES</b>					
103					
Civil Advances					
Other Departmental Advances					
<b>Total - 8550 Advances</b>					
<b>TOTAL-DEPOSITS &amp; ADVANCES</b>					

<p><b>REMITTANCES</b></p> <p><b>8782 Cash Remittances between Zilla Parishad &amp; Village Panchayat/Panchayat Samiti</b></p> <p>102 Remittances between Zilla &amp; Panchayat Samities/Village Panchayat</p> <p><b>TOTAL - 8782 REMITTANCES</b></p> <p><b><u>TOTAL - PART II</u></b></p> <p><b>GRAND TOTAL</b></p>				<p><b>REMITTANCES</b></p> <p><b>8782 Cash Remittances between Zilla Parishad &amp; Panchayat Samities/Village Panchayat</b></p> <p>102 Public Remittances between Zilla Parishad and Panchayat Samities/Village Panchayat</p> <p><b>TOTAL - 8782 - REMITTANCES</b></p> <p><b><u>TOTAL - PART II</u></b></p> <p>Closing Balance Cash in Hand Cash in Bank Cash in Treasury Investment</p> <p><b>GRAND TOTAL</b></p>		
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## Annual Statement of Capital Expenditure during and upto end of the year..... of Zilla Panchayat/Panchayat

Heads of Account – Nature of Expenditure	Expenditure during the year.....					Expenditure upto the end of the year..... (progressive) (Rs.)
For Example:	Non-Plan (Rs.)	Plan (Rs.)	Centrally Sponsored Schemes (Rs.)	State Sponsored Schemes (Rs.)	Total (Rs.)	
<b>4515 Capital Outlay on Other Rural Development Programmes</b>  800 Other Expenditure  <b>Total – 4515</b>  <b>4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</b>  01 Welfare of Scheduled Castes 277 Education 282 Health 283 Housing 800 Other Expenditure 02 Welfare of Scheduled Tribes 277 Education 282 Health 283 Housing 800 Other Expenditure 03 Welfare of Other Backward Classes 277 Education 282 Health 283 Housing 800 Other Expenditure  <b>Total – 4225</b>  <b>(Similarly for other capital heads wherever applicable)</b>  <b>Grand Total</b>						

Annual Statement of Receivables & Payables at the end of the year..... of Zilla Panchayat/Panchayat .....

Receivables			Payables		
Heads of Account	Particulars	Amount Rs.	Heads of Account	Particulars	Amount Rs.
	<b>Tax Receipts</b>				
0028	Other Taxes on Income Expenditure		2049	Interest Payments	
0029	Land Revenue		2059	Public Works	
0035	Taxes on Immovable Property other than agricultural land		2071	Pension & Other Retirement Benefits	
0041	Taxes on Vehicles		2202	General Education	
0042	Taxes on Goods and Passengers		2203	Technical Education	
0045	Other Taxes and Duties on Commodities and Services		2204	Sports & Youth Services	
	<b>Total Tax receipts</b>		2210	Medical & Public Health	
	<b>Non Tax Receipts</b>		2215	Water Supply & Sanitation	
0049	Interest Receipts		2216	Housing	
0059	Public Works		2225	Welfare of SC, ST & OBCs	
0202	Education, Sports, Art & Culture		2235	Social Security & Welfare	
0210	Medical & Public Health		2401	Crop Husbandry	
0211	Family Welfare		2402	Soil & Water Conservation	
0215	Water Supply & Sanitation		2403	Animal Husbandry	
0216	Housing		2406	Forestry & Wildlife	
0401	Crop Husbandry		2408	Food Storage & Ware housing	
0405	Fisheries		2501	Special Programmes for Rural Development	
0406	Forestry & Wild Life		2505	Rural Employment	
0515	Other Rural Development Programmes		2515	Other Rural Development Programmes	
0702	Minor Irrigation		2702	Minor Irrigation	
0801	Power		2801	Power	
	<b>Total – Non Tax Receipts</b>		3054	Roads & Bridges	
	<b>Grand Total</b>			<b>Grand Total</b>	

- Note:**
1. The above heads of account are only illustrative. Details may be given as per actual local needs.
  2. Receivables & Payables shown major head wise above may be further shown minor head, scheme & detail head wise.

**Annual Statement of Balances under Deposits, Advances & Loans at the end of the year..... of Zilla Panchayat/Panchayat .....**

Heads of Account	Opening Balance (Rs.)	Receipts (Rs.)	Disbursement (Rs.)	Closing Balance (Rs.)	Details of Investments (Rs.)
<b>Deposits</b>					
<b>8443 Civil Deposits</b>					
103 Security Deposits					
108 Public Works Deposits					
xx Deposits by Contractor					
xx Deposits of earnest money by successful tenderers in PWD					
124 Unclaimed deposits in GP Fund.					
126 Unclaimed deposits in other provident funds					
800 Other deposits					
<b>Total – 8443 - Deposits</b>					
<b>Advances</b>					
<b>8550 Civil Advances</b>					
103 Other Departmental Advances (Each type of Advance to be shown separately)					
<b>Total – 8550 - Advances</b>					
<b>Loans</b>					
<b>Debt</b>					
<b>6003 Internal Debt</b>					
109 Loans from other Institutions					
xx Loans from... (Each Institution to be shown as sub-head)					
xx Loans from Zilla Parishad/Block Panchayat (Programme wise)					
800 Other Loans					
<b>Total - 6003</b>					
<b>6004 Loans and Advances from Central Govt./State Govt.</b>					
01 Non-Plan Loans					
800 Other Loans (Details to be given at sub-head level)					
02 Loans for Plan Schemes					
101 Bank Loans					
800 Other Loans (Details to be given at sub-head level)					
<b>Total-6004-Debt</b>					
<b>7610 Loans to Panchayat Employees etc.,</b> (Repayment of loans by employees to be indicated purpose-wise) Total-Loans					
<b>Grand Total</b>					

**Note:** 1. The nature of balances, credit or debit may be indicated in the head of account column for opening balance as well as closing balance.  
2. Adverse or minus balances may be explained.

[See rule 5(i) (1) (e)]

**Annual Statement of Provident Funds, etc., and Investments at the end of the year .....**

Heads of Account		Opening Balance (Rs.)	Receipts (Rs.)	Disbursements (Rs.)	Interest (Rs.)	Closing Balance (Rs.)	Details of Investments (Rs.)
<b>8009</b>	<b>Provident Funds</b>						
01	Civil						
101	General Provident Fund						
XX	Panchayat Employees Provident Funds						
60	Other Provident Funds						
102	Contributory Provident Pension Fund (Each PF to be shown separately)						
	Total-8009-Provident Fund						
<b>8011</b>	<b>Insurance &amp; Pension Funds</b>						
107	Employees Group Insurance Scheme						
XX	Insurance Fund						
XX	Savings Fund						
	<b>Total-8011</b>						
<b>Grand Total</b>							

**Note:** The nature of balances, credit or debit may be indicated under head of account column after the description of the head for opening as well as closing balance.



**MONTHLY RECEIPTS AND PAYMENTS ACCOUNT**

of Zilla Panchayat/Village Panchayat ..... for the month ..... year .....

RECEIPTS				PAYMENTS										
Opening balance		Budget estimates for the year ..... (Rs.)	Actual during the month of..... (Rs.)	Upto the end of the month of.... (Rs.)	Heads of Account	Budget estimates for the year.... (Rs.)			Actual during the month of ... (Rs.)			upto the end of month ... (Rs.)		
i)						P	NP	Total	P	NP	Total	P	NP	Total
HEADS OF ACCOUNT						6	7	8	9	10	11	12	13	14
1		2	3	4	5									
<b>PART - 1 - PANCHAYAT FUND REVENUE ACCOUNT - RECEIPTS</b>					<b>PART - 1 - PANCHAYAT FUND REVENUE ACCOUNT - EXPENDITURE</b>									
<b>Tax Receipts</b>														
0028	Other Taxes on Income and Expenditure				2049 Interest Payments									
0029	Land Revenue				2059 Public Works									
0035	Taxes on Immovable Property other than agricultural land				2071 Pension and other Retirement Benefits									
0041	Taxes on vehicles				2202 General Education									
0042	Taxes on goods and passengers				2203 Technical Education									
0045	Other taxes and duties on Commodities and Services				2204 Sports and Youth Services									
					2205 Art and Culture									
					2210 Medical and Public Health									
	<b>Total - Tax Receipts</b>				2211 Family Welfare									
	<b>Non Tax Receipts</b>													
0049	Interest Receipts				2215 Water Supply and Sanitation									
0059	Public Works				2216 Housing									
0071	Contributions and Recoveries towards Pension and Other Retirements Benefits													
0202	Education, Sports, Art and Culture				2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes									
0210	Medical and Public Health													
0211	Family Welfare				2235 Social Security and Welfare									
0215	Water Supply and Sanitation				2236 Nutrition									
0216	Housing				2401 Crop Husbandry									
0401	Crop Husbandry				2402 Soil and Water Conservation									
0405	Fisheries				2403 Animal Husbandry									
0406	Forestry and Wild Life				2406 Forestry and Wild Life									
0515	Other Rural Development Programmes				2408 Food Storage and Warehousing									
0702	Minor Irrigation				2501 Special Programmes for Rural Development									
0801	Power				2505 Rural Employment									
	<b>Total - Non Tax Receipts</b>				2515 Other Rural Development Programmes									
					2702 Minor Irrigation									
					2801 Power									
					2810 Non Conventional Sources of energy									
					2851 Village and Small Industries									
					3054 Road and Bridges									
<b>TOTAL - REVENUE RECEIPTS</b>					<b>TOTAL - REVENUE EXPENDITURE</b>									

1	2	3	4	5	6	7	8	9	10	11	12	13	14
<b>GRANTS-IN-AID &amp; CONTRIBUTIONS</b>													
1601 Grants-in-aid/Assistance from Central/State Government (Scheme-wise details may be given under this head) Less Transfer to Block Panchayat/Village Panchayat in case of Zilla Parishads													
1604 Compensation and Assignments from State Govt. (Minor head, scheme & details head may also be shown under this head) Less Transfer to Block Panchayat/Village Panchayat in case of Zilla Parishads													
<b>Total Grants-in-aid &amp; Contribution</b>													
<b>CAPITAL ACCOUNT-RECEIPTS</b>				<b>CAPITAL ACCOUNT-EXPENDITURE</b>									
4000 Capital Receipts				4059 Capital Outlay on Public Works									
(To be included as per local needs. This would include proceeds from sale from Panchayat Lands etc.)				4204 Capital Outlay on Education, Sports, Art and Culture									
				4210 Capital Outlay on Medical and Public Health									
				4211 Capital Outlay on Family Welfare									
				4215 Capital Outlay on Water Supply and Sanitation									
				4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, and Other Backward Classes									
				4235 Capital Outlay on Social Security and Welfare									
				4405 Capital Outlay on Fisheries									
				4408 Capital Outlay on Food, Storage and Warehousing									
				4515 Capital Outlay on Other Rural Development Programmes									
				4702 Capital Outlay on Minor Irrigation									
				4801 Capital Outlay on Power Projects									
				4810 Capital Outlay on Non-Conventional Sources of Energy									
				5054 Capital Outlay on Roads and Bridges									
<b>TOTAL - CAPITAL RECEIPTS</b>				<b>TOTAL - CAPITAL EXPENDITURE</b>									
<b>LOANS AND ADVANCES</b>				<b>LOANS AND ADVANCES</b>									
<b>DEBT</b>				<b>DEBT</b>									
6003 Internal Debt				6003 Internal Debt*									
6004 Loans and Advances from Central Govt./State Govt.				6004 Loans and Advances from the Central/State Government*									
<b>TOTAL - DEBT</b>				<b>TOTAL - DEBT</b>									
7610 Loans to Panchayat employees etc.				6202 Loans for Education, Sports, Art and Culture									
<b>TOTAL - LOANS &amp; ADVANCES</b>				6401 Loans for Crop Husbandry									
				6515 Loans for Other Rural Development Programmes									
				7610 Loans to Panchayat employees etc.									
<b>TOTAL PART - I : PANCHAYAT FUND</b>				<b>TOTAL - LOANS AND ADVANCES</b>									
				<b>TOTAL PART - I : PANCHAYAT FUND</b>									

\*This depict disbursals

PART-II	Actuals during the Year.....Rs.		Upto the end of the Year....Rs.	PART-II	Actuals during the Year.....Rs.	Upto end of the Year....Rs.
<b>PROVIDENT FUND ETC.</b>				<b>PROVIDENT FUNDS ETC.</b>		
<b>8009 Provident Funds</b>				<b>8009 Provident Fund</b>		
8011 Insurance and Pension Funds				8011 Insurance and Pension Funds		
<b>TOTAL - PROVIDENT FUNDS ETC.</b>				<b>TOTAL - PROVIDENT FUNDS ETC.</b>		
<b>DEPOSITS AND ADVANCES</b>				<b>DEPOSITS AND ADVANCES</b>		
<b>DEPOSITS</b>				<b>DEPOSITS</b>		
8443 Civil Deposits				8443 Civil Deposits		
				<b>ADVANCES</b>		
8448 Deposits of Local Funds				8550 Civil Advances		
<b>TOTAL - DEPOSITS</b>				<b>TOTAL - DEPOSITS AND ADVANCES</b>		
<b>ADVANCES</b>				<b>REMITTANCES</b>		
8550 Civil Advances				8782 Cash Remittances between Zilla Parishad & Panchayat Samities/Village Panchayat		
<b>TOTAL-DEPOSITS &amp; ADVANCES</b>				<b>TOTAL-REMITTANCES</b>		
<b>REMITTANCES</b>				<b>TOTAL-PART II</b>		
8782 Cash Remittances between Zilla Parishad & Village Panchayat/ /Panchayat Samiti				Closing Balance		
<b>TOTAL - REMITTANCES</b>				Cash in Hand		
<b>TOTAL - PART II</b>				Cash in Bank		
				Cash in Treasury		
				Investment		
<b>GRAND TOTAL</b>				<b>GRAND TOTAL</b>		

Form No. 7

[See rule 5(ii) (1) (b)]

**Monthly Reconciliation Statement**

Zilla Panchayat/Panchayat ..... for month of ..... Year.....

	With Bank (Rs.)	With Treasury (Rs.)
<p>Closing Balance as intimated by the Bank/Treasury vide No..... dated.....</p> <p><b>Add:</b></p> <p>(i) Details of Cheques etc., received and on hand but not deposited with Treasury/Bank.</p> <p>(ii) Details of Cheques etc., issued but not yet encashed from Bank/Treasury.</p> <p><b>Deduct:</b></p> <p>Details of Cheques etc., credited directly into the Bank/Treasury but not taken into the Cash Book.</p> <p>Balance as per Cash Book as derived.</p> <p>Closing Balance as per Cash Book in actual.</p> <p>Amount of Difference.</p> <p>Details of Difference.</p>		

Details of difference between the Actual Cash Book and the Cash Book Balance as per reconciliation has been personally verified and satisfied or personally verified and follow up action has been initiated and all concerned authorities intimated.

**Cashier**

**Officer in Charge**

Form No. 8  
[See rule 5 (iii)]

Cash Book of ..... for the month of .....

Receipts							Payments							
Date	No. of item(s) (Voucher number)	Particulars with reference to receipts, challans, cheques, etc.	Amount (Rs.)			Classification	Date	No. of item(s) (Voucher number)	Particulars with reference to receipts, challans, cheques, etc.	Amount (Rs.)				Classification
			Cash	Treasury PL Account	Bank					Cash	No. of Cheque	Treasury PL Account	Bank	
1	2	3	4(a)	4(b)	4(c)	5	6	7	8	9(a)	9(b)	9(c)	9(d)	10

**Total Receipts**  
**To Opening Balance**  
**Grand Total**

**Total Disbursement**  
**By Closing Balance**  
**Grand Total**

Secretary/Chief Executive Officer

Sarpanch/Chief Accounts Officer

- Note :** 1. Cash Book to be closed daily.  
2. Denomination details of physical balance at the end of the day to be indicated.  
3. Certificate that "Closing balance of the cash physically verified and found to tally with the closing balance as per Cash Book" to be recorded by the Secretary and Sarpanch in case of Panchayat and Chief Accounts Officer and Chief Executive Officer in case of Zilla Panchayat.

Form No. 9  
[See rule 5 (iv)]

**REGISTER OF IMMOVABLE PROPERTY**

Zilla Panchayat/Village Panchayat .....

Sl. No.	Date of acquisition, purchase, construction or transfer	No. and date of orders under which the property was acquired, purchased, constructed/ /transferred	Description and situation of property	Purpose for which utilised	Valuation at the beginning of the year*	Revaluation if any, the date and the actual amount of revaluation*	Reasons/ /Authority for disposal/write off	Whether disposed	Amount realised on disposal	Initials of Competent Officer	Remarks
1	2	3	4	5	6	7	8	9	10	11	12

\*As per Rules.

[See rule 5 (v)]

**Register of Demand, Collection and Balance of Zilla Panchayat/Panchayat .....**

For the Year .....

Sl. No.	Name and address of the person from whom tax is due	Reference Serial No. in the register of assesses	Arrears of past years, if any	Current demand	Remissions/write off and suspension, if any	Total amount due column (4 plus 5-6)	Total amount collected with date and receipt No.			Balances at the end of the year (7-8)	Remarks
							Arrears	Current	Total		
1	2	3	4	5	6	7	8(a)	8(b)	8(c)	9	10

[illegible]

**Note :** Separate Register should be maintained of for each category of Demand.

[See rule 5 (vi)]

**Register of Movable Property of Zilla Panchayat/Village Panchayat ..... for the Year .....**

Particulars and description of the property	Authority for purchase and date of purchase	Number/ /quantity	Value or cost	No. and date of the bill in which charged for	Where the property is used or other particulars, if necessary	date of disposal of property	Manner of disposal	Quantity disposed of	No. and date of order	Cost, realised, if sold	Date of credit into bank	Balance after each transaction or at the end of each year		Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13		14
												Quantity	Cost	

Form No. 12

[See rule 5 (vii)]

**Register of receipts for the Month of ..... Panchayat/Zilla Panchayat .....**

Date of receipt	Rec- eipt No.	Particulars	Major/ /Minor/ /Object Head	Major/ /Minor/ /Object Head	Major/ /Minor/ /Object Head	Major/ /Minor/ /Object Head															Day-wise Total
Head wise Total																					

Form No. 13

[See rule 5 (viii)]

**Register of Stock Book of Zilla Panchayat/Village Panchayat .....**

Description of Items

Date	Opening Balance		Voucher No. and date	From whom received	Receipt		Total		To whom issued or for which purpose	Issued or sold			Closing Balance		Signature of issuing Officer	Signature of receiving Officer
	Quantity	Value			Quantity	Value	Quantity	Value		Date	Quantity	Value	Quantity	Value		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

[See rule 5 (ix)]

**Register of payments for the Month of ..... Panchayat/Zilla Panchayat .....**

[illegible]

[See rule 5 (x)]

## Register of Roads

In Charge of Zilla Panchayat/Village Panchayat .....

[illegible]



Form No. 16

[See rule 5 (xi)]

**Register of Lands**

**In Charge of Zilla Panchayat/Panchayat .....**

Serial No.	Date of transfer, purchase or acquisition	From whom transferred/ /acquired	Purpose	Reference to agreement, award, etc.	Area of land	Survey No. etc. with boundaries	Assessment/ /Valuation*	Boundaries sketch of the land	Building if any acquired with the land		Utilisation of the building/ /land	Amount paid Rs.	No. and date of voucher	Remarks
									Brief details of structure	Plinth Area				
1	2	3	4	5	6	7	8	9	10(a)	10(b)	11	12	13	14

\*Only in the event of sale/lease/mortgage.

Form No. 17

[See rule 4 (8) and rule 6 (i)]

**Receipt**

Receipt Book No.

Receipt No.

The Zilla Panchayat/Village Panchayat of ..... received with thanks from .....

Rupees ..... ( ..... ) on account of .....

Date: .....

Reference to cash entry

Book

Signature : .....

Page No.

Name and Designation of Issuing Officer .....

Seal of the Zilla Panchayat/Panchayat

Instruction covering the use of Forms 17 :

- Each receipt book shall have a Serial Number and each receipt which shall be in duplicate for use with carbon paper shall have a Serial Number within the book. Both, book numbers and receipt number shall be machine numbered on each receipt, whether original or duplicate.
- The seal of the Zilla Panchayat/Panchayat shall be affixed to each receipt before it is issued. The carbon copy shall be retained and original issued.

[See rule 6 (i)]

Sr. No. of entry	Voucher number and date of purchase	Sr. No. of each receipt book received into stock (give one line for each book)	Sr. No. of receipt in the book	Signature of person to whom issued with date of issue	Date of return of receipt book and other remarks	Balance quantity of receipt book in stock	
						New	Used
1	2	3	4	5	6	7	8

[See rule 6 (ii)]

[illegible]

Form No. 20

[See rule 6 (iii)]

**Register of Valuables, Cheques/DD Received**

Sl. No.	Date of receipt	From whom received with No. & date of covering letter, if any	Nature of valuable (e.g. whether Cheque/Demand Draft) No. & date & name of bank on which drawn	Amount	Initials of V.P.S./C.A.O. Authorized Officer	How disposed of— with particulars (e.g. credit to bank, returned to Party)	Date of bank scroll in which credit traced or acknowledgement No. & date of entry	Initials of V.P.S./C.A.O. Authorized Officer	Remarks
1	2	3	4	5	6	7	8	9	10

**Note :** If any cheque is dishonoured a note thereof may be made against the relevant entry in the Remarks column for further action.

Form No. 21

[See rule 6 (iv)]

**Register for Service Postage/Revenue Stamps**

Date	Value of stamps in hand at the commencement of the day	Value of stamps, if any, received from cashier	Total value of stamps in hand (Cols. 2 & 3)	Value of stamps used during the day	Balance at the close of day (Cols. 4-5)	Signature of the Secretary/CAO	Remarks
1	2	3	4	5	6	7	8

[illegible]

[See rule 10 (1) (i)]

**BUDGET ESTIMATES OF PANCHAYAT/ZILLA PANCHAYAT..... FOR THE YEAR.....**

## DETAILED ESTIMATES - RECEIPT HEADS

## REVENUES

Head of Account	Actuals Previous year			Budget Estimates Current year			Revised Estimates Current year			Budget Estimates Next year		
	200 Non-Plan	-200 Plan	Total	200 Non-Plan	-200 Plan	Total	200 Non-Plan	-200 Plan	Total	200 Non-Plan	-200 Plan	Total
1	2	3	4	5	6	7	8	9	10	11	12	13
<b>PART - I - PANCHAYAT FUND</b>												
<b>REVENUE ACCOUNT</b>												
<b>Tax revenue</b>												
<b>0028 Other Taxes on Income and Expenditure</b>												
107 Taxes on Professions, Trades, Callings and Employment												
800 Other Receipts												
<b>Total – 0028</b>												
<b>0029 Land Revenue</b>												
101 Land Revenue/Water Cess												
102 Taxes on Plantations												
800 Other Receipts												
<b>Total – 0029</b>												
<b>0035 Taxes on Immovable Property other than Agriculture Land</b>												
800 Other Receipts												
71 House Tax												
<b>Total – 0035</b>												
<b>0041 Taxes on Vehicles</b>												
800 Other Receipts												
71 Taxes on cycles, carts and other vehicles												
<b>Total – 0041</b>												
<b>0042 Taxes on Goods and Passengers</b>												
102 Tolls on Roads												
72 Tolls on Roads												
106 Taxes on entry of goods into Local Areas												
72 Octroi												
800 Other Receipts												
<b>Total – 0042</b>												
<b>0045 Other Taxes and Duties on Commodities and Services</b>												
101 Entertainment Tax												
111 Taxes on Advertisement												
112 Receipts from cesses under other Act. (including library cess and other cess)												
115 Forest Development Tax												
121 Kolagaram/Katarusum												
122 Tax on Agricultural land												
123 Vacant land tax												
800 Other Receipts												

[illegible]

[illegible]

[illegible]



[illegible]

[illegible]

## TOTAL BUDGET ALLOCATIONS

[illegible]

**BUDGET ESTIMATES OF PANCHAYAT/ZILLA PANCHAYAT.....FOR THE YEAR.....****DETAILED ESTIMATES - DISBURSEMENTS**

## DISBURSEMENTS

HEADS OF ACCOUNT	Actuals Previous year 200 -200			Budget Estimates Current year 200 - 200			Revised Estimates Current year 200 -200			Budget Estimates Next year 200 -200		
	Non-Plan	Plan	Total	Non-Plan	Plan	Total	Non-Plan	Plan	Total	Non-Plan	Plan	Total
1	2	3	4	5	6	7	8	9	10	11	12	13
<b>2029 Land Revenue</b>												
101 Collection charges												
13 Office expenses/contingencies												
<b>Total 2029</b>												
<b>2035 Collection of other taxes on property</b>												
101 Collection charges												
13 Office expenses/contingencies												
<b>Total 2035</b>												
<b>2041 Taxes on Vehicles</b>												
101 Collection Charges												
13 Office Expenses and Contingencies												
<b>Total -2041</b>												
<b>2045 Other taxes and Duties on Commodities and Services</b>												
101 Collection charges – Entertainment Tax												
104 Collection charges – Taxes on Goods and Passengers												
112 Remittance of Cess collected under other Acts (Library Cess)												
<b>Total – 2045</b>												
<b>2049 Interest Payments</b>												
01 Interest on Internal Debt												
04 Interest on Loans and advances from State/Central Government												
101 Interest on Loans for plan-schemes												
104 Interest on Loans for non-plan schemes												
60 Interest on other obligations												
101 Interest on Deposits												
701 Miscellaneous												
<b>Total – 2049</b>												
<b>2059 Public Works</b>												
01 Office Building												
051 Constructions												
052 Machinery & equipment (Tools & plants)												
053 Maintenance and Repairs												
27 Minor works												
53 Major works												
103 Furnishings												
104 Lease charges												
80 General												
051 Constructions of sheds, Go-downs, warehouses												
27 Minor works												
53 Major works												

	1	2	3	4	5	6	7	8	9	10	11	12	13
052	Machinery & equipment (Tools & Plants)												
053	Maintenance and Repairs												
27	Minor works												
53	Major works												
103	Furnishings												
104	Lease charges												
800	Other expenditure												
	<b>Total - 2059</b>												
<b>2071</b>	<b>Pension and other Retirement Benefits</b>												
01	Civil												
101	Pensionary charges and other Retirement Benefits												
102	Commuted value of pension												
104	Gratuity												
105	Family pension												
107	Contribution to Pension & Gratuities												
108	Contribution to Provident Fund												
115	Leave encashment benefit												
800	Other Expenditure												
	<b>Total – 2071</b>												
<b>2202</b>	<b>General Education</b>												
01	Elementary Education												
101	Primary Schools												
01	Salaries												
02	Wages												
13	Office Expenses and Contingencies												
14	Rent, Rates, Taxes												
21	Supplies and Materials												
27	Minor Works												
800	Other Expenses												
	<b>Total Primary Education</b>												
02	Secondary Education												
109	Secondary Schools												
01	Salaries												
02	Wages												
13	Office Expenses and Contingencies												
14	Rents, Rates, Taxes												
21	Supplies and Materials												
27	Minor Works												
800	Other expenditure												
	<b>Total - 2202</b>												
<b>2203</b>	<b>Technical Education</b>												
103	Technical Schools/Craft Centers/Vocational Education												
01	Salaries												
02	Wages												
13	Office expenses												
14	Rents, Rates, Taxes												
20	Other administrative expenditure (cash incentives to trainees & training material)												
50	Other charges (prizes etc.)												
800	Other Expenditure												
	<b>Total - 2203</b>												

1	2	3	4	5	6	7	8	9	10	11	12	13
<b>2204 Sports and Youth Services</b>												
101 Physical Education												
31 Grant in Aid (Assistance)												
103 Youth Welfare Programmes for Non-students												
35 Youth Camps												
36 Youth Hostels												
38 N.C.C												
104 Sports and Games												
27 Minor Works												
800 Other expenditure												
<b>Total 2204</b>												
<b>2205 Art and Culture</b>												
101 Fine Arts Education												
102 Promotion of Arts and Culture												
105 Public Libraries												
800 Other expenditure												
<b>Total - 2205</b>												
<b>2210 Medical and Public Health</b>												
03 Rural Health Services – Allopathy												
101 Health sub-centres												
103 Primary Health Centers												
104 Community Health Centres												
06 Public Health												
101 Prevention and Control of Diseases												
800 Other expenditure												
<b>Total – 2210</b>												
<b>2211 Women &amp; Child Welfare</b>												
101 Rural Family Welfare Services												
27 Minor Works												
30 Other Contractual Services												
31 Grants-in-aid												
33 Subsidies												
34 Scholarships/Stipends/Prizes												
40 Family Welfare Camps												
50 Other Charges												
103 Maternity and Child Health												
41 Immunization of infants												
800 Other expenditure												
<b>Total – 2211</b>												
<b>2215 Water Supply and Sanitation</b>												
01 Water Supply												
102 Rural Water Supply Programmes												
27 Minor Works												
53 Major Works												
105 Sanitation Services												
107 Sewerage Services												
800 Other Expenditure												
<b>Total – 2215</b>												

[illegible]



[illegible]

[illegible]

	1	2	3	4	5	6	7	8	9	10	11	12	13
20	Other Administration expenses including hospitality/conferences/workshops												
21	Supplies & Materials												
24	POL												
26	Advertising and publicity including expenditure on fairs and exhibitions.												
27	Minor works-repairs and maintenance including parks, burial grounds community latrines, etc.												
28	Professional service including legal charges, fee for preparation of accounts and consultancy fee, etc.												
30	Other contractual services												
31	Grant-in-aid to other institutions												
32	Contributions including expenditure on membership fee, etc.												
33	Subsidies												
34	Scholarships and Stipends												
43	Suspense accounts												
45	Interest on capital and discount on loans												
46	Share of taxes/duties												
50	Other charges including discretionary grants, awards and prizes, etc.												
51	Purchase and maintenance of functional vehicles like tractors, DRR, etc.												
52	Machinery and equipment												
53	Major works including cost of acquisition of land and structure												
54	Investments												
55	Loans and Advances to staff and other bodies												
56	Repayment of borrowings												
60	Other capital expenditure												
61	Depreciation												
62	Reserves												
64	Writeoff/losses												
70	Deduct recoveries												
	<b>Total Panchayat Raj</b>												
109	Elections to PRIs												
11	Travelling Allowance												
13	Office expenses												
16	Publication and printing												
21	Supplies & Materials												
31	Grants-in-aid												
	<b>Total Elections to PR</b>												
	<b>Total 2515</b>												
<b>2702</b>	<b>Minor Irrigation</b>												
01	Surface Water												
101	Water Tanks												
27	Minor works												
53	Major works												
102	Left Irrigation schemes												
27	Minor works												
53	Major works												
02	Ground water												
103	Tube wells												
	<b>Total – 2702</b>												
<b>2801</b>	<b>Power</b>												
06	Rural electrification												
800	Other Expenditure												
19	Current Consumption Charges for Street Lighting												
800	Other Expenditure												
	<b>Total – 2801</b>												

[illegible]

[illegible]

[illegible]

	1	2	3	4	5	6	7	8	9	10	11	12	13
<b>4405 Capital Outlay on Fisheries</b>													
101 Inland Fisheries													
69 Village Fisheries													
53 Major Works - Construction of Fish Pond													
800 Other Expenditure													
<b>Total – 4405</b>													
<b>4406 Capital Outlay on Forestry and Wild Life</b>													
01 Forestry													
102 Social and Farm Forestry													
93 Plantation on road sides													
94 Development of Waste Land													
95 Development of Grazing Land													
96 Agriculture farms and orchards													
800 Other expenditure													
<b>Total – 4406</b>													
<b>4408 Capital Outlay on Food Storage and Warehousing</b>													
01 Food													
101 Procurement and Supply													
02 Storage and Warehousing													
101 Rural Godown Programmes													
53 Major Works													
800 Other expenditure													
<b>Total – 4408</b>													
<b>4425 Capital Outlay on Co-operation</b>													
106 Investment in Multipurpose Rural Co-operatives													
66 Purchase and distribution of fertilisers through Co-operatives													
<b>Total 4425</b>													
<b>4515 Capital Outlay on Other Rural Development Programmes</b>													
101 Panchayat Raj													
53 Major Works													
102 Community Development													
53 Major Works													
103 Rural Development													
53 Major works													
800 Other Expenditure													
<b>Total 4515</b>													
<b>4702 Capital Outlay on Minor Irrigation</b>													
051 Construction													
53 Major Works													
52 Machinery and Equipment													
800 Other expenditure													
<b>Total – 4702</b>													
<b>4801 Capital Outlay on Power Projects</b>													
06 Rural Electrification													
800 Other Expenditure													
21 Fixing of Street Lights													
<b>Total – 4801</b>													

[illegible]





Form No. 26

[See Rule 10 (1) (iii)]

Budget of \_\_\_\_\_ Panchayat/Zilla Panchayat for the year \_\_\_\_\_ to \_\_\_\_\_.

## SUMMARY - REVENUE ACCOUNT - RECEIPTS

HEAD OF ACCOUNT	Actuals Previous year 200 - 200	Budget Estimates Current year 200 - 200	Revised Estimates Current year 200 - 200	Budget Estimates 200 - 200
1	2	3	4	5
<b>PART - I - PANCHAYAT FUND</b>				
<b>REVENUE ACCOUNT</b>				
0028 Other Taxes on Income and Expenditure				
0029 Land Revenue				
0035 Taxes on Immovable Property other than Agriculture Land				
0041 Taxes on Vehicles				
0042 Taxes on Goods and Passengers				
0045 Other Taxes and Duties on commodities and Services				
<b>Total Tax Revenue</b>				
<b>Non Tax Revenue</b>				
0049 Interest Receipts				
0059 Public Works				
0071 Contributions and Recoveries towards Pension and Other Retirements				
0202 Education, Sports, Art and Culture				
0210 Medical and Public Health				
0211 Women & Child Welfare				
0215 Water Supply & Sanitation				
0216 Housing				
0235 Social Security and Welfare				
0250 Other Social Services				
0401 Crop Husbandry				
0403 Animal Husbandry				
0404 Dairy Development				
0405 Fisheries				
0406 Forestry and Wild Life				
0408 Food Storage and Warehousing				
0425 Co-operation				
0506 Land Reforms				
0515 Other Rural Development Programmes				
0702 Minor Irrigation				
0801 Power				
0810 Non-Conventional Sources of Energy				
0851 Village and Small Industries				
1054 Roads and Bridges				
1055 Road Transport				
<b>Total – Non Tax Revenue</b>				
1601 Grants-In-Aid and Contribution				
Grants-in-aid/assistance from Central/State Govt.				
A Government of India grants				
A01 – SGRY				
A02 – NFFWP				
900 - Deduct releases to other PRIs				
<b>Total</b>				

1	2	3	4	5
<b>B State Government grants (Non-Plan)</b>				
B01-SGRY (state matching share)				
B02-NFFWP (state matching share)				
B04-ARWS programme				
B05-PMGY(RWS)				
B06-CPWS schemes				
B11-salary grant to provincialised staff				
B12-TA & Contingent grant				
B13-Per capita grant				
B14-Seigniorage fee grant				
B15-Elections to PR bodies				
B16-CC charges to GPs				
B17-Sugar cane cess grant				
B18-grants for Rural roads				
B19-Grants for cyclone shelters				
B20-Construction of school buildings				
B21-Maintenance of school buildings				
B22-Constructions of MP office buildings				
B23-Rural roads under RIDF				
B24-Water supply schemes				
B25-Rural sanitation				
B26-Maintenance of Handpumps				
B27-Construction of checkdams				
B28-Deepening of wells & tanks				
B29-Spl. component for SCs				
B30-Spl. component for STs				
B31-Minor Irrigation				
B32-PWS schemes				
B33-Opening of Libraries				
B34-Incentive grant				
900-Deduct refunds				
<b>Total</b>				
<b>C State Finance Commission grant</b>				
C01-SFC grants				
900-Deduct refunds				
<b>Total</b>				
<b>D State plan funds</b>				
D01-Awards for Best GPs				
D02-Assistance for PRI for rural roads				
D03-Assistance to PRI under RDIF				
D04-Grants for water supply scheme				
D05-Deepening of walls/tanks				
D06-Spl. component for SCs				
D07-Spl. component for STs				
900-Deduct refunds				
<b>Total</b>				
<b>E Central Finance Commission</b>				
E01-EFC grants				
E02-TFC Grants				
900-Deduct refunds				
<b>Total</b>				

1	2	3	4	5
	<b>F Member of Parliament Local Area Development grant</b> F01-MPLAD(LS) F02-MPLAD(RS) 900-Deduct refunds <b>Total</b>			
	<b>G MLA Local Area Development grant</b> G01-MLALADs <b>Total</b> 900- Deduct Refunds			
	<b>H Budget Allocation by State Government</b> H01-Salaries of CEO/Dy CEO/AO, ZP H02-TA to CEO/Dy CEO/AO, ZP H03-Honorarium & TA DA to non-officials H04-Salaries of MPDO/extension staff H05-TA to MPDOs H06-FTA to extension staff H07-Honorarium & TA/DA to non-officials H08-Salaries of Panchayat Secretaries H09-TA to Panchayat Secretaries H10-Honorarium to Sarpanchas H11-Salaries of workcharged estt. H12-Salaries of provincialised staff of PR body including work-charged estt. <b>Total – 1601</b> <b>TOTAL BUDGET ALLOCATIONS</b>			
1604	Compensation & Assignments a) Profession tax b) Entertainment tax c) Surcharge on stamp duty d) Magisterial fines			
200	Miscellaneous Compensation			
900	Deduct Refunds			
	<b>Total – 1604</b> <b>TOTAL : GRANTS-IN-AID AND CONTRIBUTIONS</b> <b>TOTAL RECEIPTS - REVENUE ACCOUNT</b> <b>REVENUES-CAPITAL ACCOUNT</b>			
4000	Capital Revenues <b>LOANS AND ADVANCES</b> <b>DEBT</b>			
6003	Internal Debt.			
6004	Loans and Advances from Central Govt./State Govt.			
6202	Loans for Education Sports, Art and Culture			
6215	Loans for Water Supply & Sanitation			
6216	Loans for Housing			
6401	Loans for Crop Husbandry			
6403	Loans for Animal Husbandry			
6404	Loans for Dairy Development			
6515	Loans for Other Rural Development programmes			
6851	Loans for Village & Small Industries			
7610	Loans to Panchayat Raj Employees			
	<b>TOTAL PART - I PANCHAYAT FUND</b>			

**SUMMARY - REVENUE ACCOUNT - DISBURSEMENTS**

**DISBURSEMENTS**

HEADS OF ACCOUNT	Actuals Previous year 200 - 200			Budget Estimates Current			Revised Estimates Current			Budget Estimates 200 - 200		
	Non-Plan	Plan	Total	Non-Plan	Plan	Total	Non-Plan	Plan	Total	Non-Plan	Plan	Total
1	2	3	4	5	6	7	8	9	10	11	12	13
2029 Land Revenue												
2035 Collection of other taxes on property												
2041 Taxes on Vehicles												
2045 Other taxes and Duties on Commodities and Services												
2049 Interest Payments												
2059 Public Works												
2071 Pension and other Retirement Benefits												
2202 General Education												
2203 Technical Education												
2204 Sports & Youth Services												
2205 Art & Culture												
2210 Medical and Public Health												
2211 Women & Child Welfare												
2215 Water Supply and Sanitation												
2216 Housing												
2225 Welfare of Scheduled Castes, Scheduled Tribes and Other												
2235 Social Security and Welfare												
2236 Nutrition												
2250 Other Social Services												
2401 Crop Husbandry												
2402 Soil and water conservation												
2403 Animal Husbandry												
2404 Dairy Development												
2405 Fisheries												
2406 Social Forestry and Minor Forest Produce												
2408 Food Storage and Warehousing												
2425 Co-operation												
2501 Special Programmes for Rural Development												
2505 Rural Employment												
2506 Land Reforms												
2515 Other Rural Development Programmes												
2702 Minor Irrigation												
2801 Power												
2810 Non-Conventional Sources of Energy												
2851 Village and Small Industries												
3054 Roads and Bridges												
3055 Road Transport												
<b>TOTAL EXPENDITURE - REVENUE ACCOUNT</b>												
<b>EXPENDITURE CAPITAL ACCOUNT</b>												
4059 Capital Outlay on Public works												
4202 Capital Outlay on Education, Sports, Art and Culture												
4210 Capital Outlay on Medical and Public Health												



## SIMPLIFIED LIST OF CODES FOR FUNCTIONS, SCHEMES &amp; ACTIVITIES OF PANCHAYATI RAJ INSTITUTIONS

## PART I

## PANCHAYAT FUND

## Revenue Section

## RECEIPTS

## Tax Receipts

MAJOR HEAD		MINOR HEAD		OBJECT HEAD	
(1)		(2)		(3)	
0028	Taxes on Professions, Trades, Callings and Employment	101	Profession Tax		
		102	Trade Tax		
0029	Land Revenue	101	Land Revenue		
		102	Land Tax		
		103	Taxes on Plantations		
0030	Duty on transfer of immovable property	101	Duty on transfer by sale		
		102	Duty on transfer by gift		
		103	Duty on transfer by mortgage		
		104	Duty on transfer by lease		
0035	Taxes on Buildings/Property	101	Taxes on Residential buildings/Property		
		102	Taxes on Non-residential Buildings/Property		
0041	Taxes on Vehicles	101	Taxes on bi-cycles, carts and other vehicles		
0042	Taxes on Goods and Passengers	101	Tolls on Roads		
		102	Taxes on entry of goods into local area		
		103	Taxes on Passengers/Pilgrims		
0045	Taxes and Duties on Commodities and Services	101	Entertainment Tax		
		102	Advertisement Tax		
		103	Receipts under other Acts		
		104	Forest Development Tax		
<i>Non - Tax Receipts</i>					
0049	Interest Receipts	101	Interest realised on investment of cash balances		
		102	Interest on bank accounts		
		103	Interest on loans and advances		
0059	Public Works <sup>Δ</sup>	101	Rent from non-residential buildings		
		102	Premium realised from non-residential buildings		
		103	Licence fees from residential buildings		
0071	Contributions and Recoveries towards Pension and Other Retirement Benefit	101	Leave Salary and Pension Subscription and Contributions		
0202	Education, Sports, Arts and Culture	101	Pre-primary, Primary and Secondary Education	41	Fees
				42	Fines
		102	Sports and Youth Services		
		103	Public Libraries		
0210	Medical and Public Health	101	Receipts from Patients	51	Accommodation
				52	Supply of Medicines
				53	Cost of Tests
				54	Supply of Blood
		102	Sale of Serum/Vaccine		
		103	Fees and Fines		
0211	Family Welfare	101	Sale of Contraceptives		
0215	Water Supply and Sanitation	101	Water Supply	41	Fees
				42	Fines
				43	Service fees
		102	Sewerage and Sanitation	41	Fees
				42	Fines
				43	Service fees
0216	Rural Housing	112	Schemes XYZ		
0401	Crop Husbandry	101	Sale of seeds		
		102	Receipts from Agricultural Farm		
		103	Sale of Manures and Fertilizers		
		104	Receipts from Commercial Crops		
0403	Animal Husbandry	101	Receipts from Cattle & Buffalo Development	45	Sale of Milk
				46	Sale of Animals
		102	Receipts from Poultry Development		
		103	Receipts from Piggery Development		
		104	Receipts from Fodder & Feed Development		
0405	Fisheries	101	Licence fees, Fines etc.		
		102	Sale of Fish, Fish seeds etc.		
		103	Service fees		
0406	Forestry and Wild Life	101	Sale of timber and other forest produce		
		102	Receipts from forest plantations		
		103	Receipts from firewood plantations		
		104	Sale of grazing rights		

<sup>Δ</sup> In States where there is no Public Works Department at the PRI level, these receipts can be booked under 0515 Panchayat Raj.

(1)		(2)		(3)	
0515	Panchayat Raj	101	Licence fees		
		102	Fees for use of quarry		
		103	Rent for use of land vested in Zilla Parishad/Panchayat Samiti/Village Panchayat		
		104	Receipts from Community Development Projects		
		105	Other Rates and Fees <sup>a</sup>		
		106	Other Registration Charges		
		107	Other Service Fees		
		108	Other Fines		
0702	Minor Irrigation	101	Lift Irrigation Charges		
		102	Receipts from tube-wells		
0801	Power	101	Rural Electrification		
<i>Grants-in-Aid &amp; Contribution</i>					
1601	Grants-in-aid/Assistance from Central Government	101	Scheme XYZ		
		102	Scheme ABC		
1602	Grants-in-aid/Assistance from State Government	101	Scheme MNO		
		102	Scheme JKL		
1604	Compensation and Assignments from State Government and other PRIs	101	Miscellaneous Compensation and Assignments	61	Share of Compensation and Assignments from State Government
				62	Share of Compensation and Assignments from Zilla Parishad
				63	Share of Compensation and Assignments from Panchayat Samiti
1608	Contributions/Donations from private agencies				
<i>Expenditure</i>					
2049	Interest Payment	102	Interest on loan from Zilla Parishad		
		103	Interest on loans from Panchayat Samiti		
		104	Interest on loans from other Organization/Financial Institution		
		105	Interest on loans from Central Government	55	Details of the loan
				56	Details of the loan
		106	Interest on loans from State Government	55	Details of the loan
				56	Details of the loan
		107	Interest on Saving Funds		
2059	Public Works*	102	Office Buildings	65	Work charged establishment expenditure
				66	Other maintenance expenditure
		103	Other Buildings		
2071	Pension and other retirement benefits	102	Pensionary charges		
		103	Contribution to Pension and Gratuity		
		104	Contribution to Provident Fund		
2203	Technical Education	102	Technical Schools, Craft Centres etc.		
		103	Scholarship		
2204	Sports and Youth Services	102	Physical Education	71	Assistance to Primary Schools
				72	Assistance to Secondary Schools
				73	Assistance to non-Govt. Schools
		103	Youth Camps		
		104	Youth Hostels		
		105	N. C. C.		
		106	Sports and Games		
2205	Art and Culture	102	Fine Arts Education		
		103	Promotion of Arts and Culture		
		104	Public Libraries		
2206	Pre-Primary Education	102	Mid-day meal		
		103	Scholarships and Incentives		
		104	Extra-curricular Activities		
		105	Teachers' Training		
		106	Supply of books and study materials to students		
		107	Other assistance to students		
		120	Assistance to Voluntary Organisations		

& When rates are in the nature of tax, this is to be accounted for under the appropriate tax receipts heads.

\* This head may not be operated in states where construction and maintenance expenditure is booked under the respective functional heads.



	(1)	(2)	(3)
2207	<i>Primary Education</i>	102 Mid-day meal 103 Scholarships and Incentives 104 Extra-curricular Activities 105 Teachers' Training 106 Supply of books and study materials to students 107 Other assistance to students	
2208	<i>Secondary Education</i>	120 Assistance to Voluntary Organisations 103 Scholarships and Incentives 104 Extra-curricular Activities 105 Teachers' Training 106 Supply of books and study materials to students 107 Other assistance to students	
2209	<i>Adult Education</i>	120 Assistance to Voluntary Organisations 102 Rural Functional Literacy Programme	
2210	<i>Medical and Public Health</i>	112 Scheme XYZ 102 District Hospital 103 Community Health Centre 104 Primary Health Centre 105 Health Sub Centre 106 Medical Relief Camps 112 National Anti-Malaria Programme 113 Trachoma & Blindness Control Programme 114 National Aids Control Programme	
2211	<i>Family Welfare</i>	115 Scheme XYZ 102 Family Welfare Camps 103 Immunisation of infants and pre-school children	
2215	<i>Water Supply and Sanitation</i>	112 Scheme XYZ 102 Maintenance of Water Supply line, tube well etc. 103 Sanitation	
2216	<i>Housing</i>	112 Scheme XYZ 102 Provision of House Sites to the landless 112 Indira Awas Yojana	
2225	<i>Welfare of Scheduled Castes</i>	113 Scheme XYZ 102 Scholarships to students in Primary Schools 103 Scholarships to students in Secondary Schools 104 Scholarships to students in other institutions 105 Maintenance of Hostels for SC students 106 Assistance for self employment 112 Scheme XYZ 113 Scheme ABC	
2226	<i>Welfare of Scheduled Tribes</i>	102 Scholarships to students in Primary Schools 103 Scholarships to students in Secondary Schools 104 Scholarships to students in other institutions 105 Maintenance of Hostels for ST students 106 Assistance for self employment 112 Scheme XYZ 113 Scheme ABC	
2227	<i>Welfare of Other Backward Classes</i>	102 Scholarships to students in Primary Schools 103 Scholarships to students in Secondary Schools 104 Scholarships to students in other institutions 105 Maintenance of Hostels for OBC students 106 Assistance for self employment 112 Scheme XYZ 113 Scheme ABC	
2231	<i>Welfare of Handicapped</i>	102 Scholarships to students in Primary Schools 103 Scholarships to students in Secondary Schools 104 Scholarships to students in other institutions	
2232	<i>Child Welfare</i>	105 Maintenance of Hostels for SC students 106 Assistance for self employment 112 Scheme XYZ 113 Scheme ABC	
2233	<i>Women's Welfare</i>	112 Scheme XYZ 113 Scheme ABC	
2234	<i>Welfare of Aged, Infirm and Destitute</i>	112 Scheme XYZ 113 Scheme ABC	
2235	<i>Social Security Pensions</i>	112 Scheme XYZ 113 Scheme ABC	
2236	<i>Nutrition</i>	102 Distribution of nutritious food to children 103 Distribution of nutritious food to expectant/lactating mothers	
2401	<i>Crop Husbandry</i>	102 Extension and Farmers' Training 103 Crop insurance 104 Scheme for Small/Marginal farmers and Agricultural labourers 105 Horticulture and vegetable crops 106 Assistance to farming co-operation	
2402	<i>Soil and Water Conservation</i>	102 Reclamation of Ravines 103 Water Conservation	

(1)		(2)		(3)	
2403	Animal Husbandry	102	Prevention and Control of animal diseases		
		103	Cattle and Buffalo Development		
		104	Other Domestic animals		
		105	Poultry Development		
		106	Fodder and Feed Development		
		107	Insurance of livestock and poultry		
2405	Fisheries	112	Scheme XYZ		
		113	Scheme ABC		
2406	Forestry and Wild Life	102	Rural Forestry		
2408	Food, Storage and Warehousing	102	Public Distribution System		
		103	Fair Price Shops		
		104	Co-operative Societies		
2501	Special Programmes for Rural Development	112	Swarnajayanti Gram Samridhi Yojana		
		113	TRYSEM		
		114	Drought prone Areas Development Programme		
		115	Desert Development Programme		
		116	Self-employment Programme		
		117	Scheme XYZ		
2505	Rural Employment	112	NREG Scheme	XX	Water conservation, drought proofing, flood control works
				YY	Afforestation
				ZZ	Minor Irrigation <sup>Δ</sup>
2515	Panchayat Raj	102	Allowances and honorarium of Chairman/Vice-Chairman/Councillors/Members		
		103	Panchayat Establishment	17	Professional Services (Fees for preparation of Annual Accounts)
				80	Other expenses
		104	Civic Services	13	Supplies and Materials
				15	Advertising and Publicity (Public TV, Radio)
				16	Minor Works (Maintenance of Burial Grounds, Akharas, Markets and Fairs)
2702	Minor Irrigation	102	Maintenance and repairs of water tanks/ponds		
		103	Maintenance and repairs of tube wells		
		104	Maintenance and repairs of canals		
2801	Power	102	Maintenance of street lights		
2810	Non-Conventional sources of energy	102	Maintenance of Bio-gas Plants		
		103	Maintenance of solar lights, cookers etc.		
2851	Village and small Industries	102	Small Scale Industries		
		103	Handloom Industries		
		104	Handicraft Industries		
		105	Khadi and Village Industries		
		106	Coir Industries		
		107	Sericulture Industries		
		108	Employment scheme for unemployed educated youths		
		109	Food Processing Industries		
3054	Roads and Bridges	102	Maintenance and Repairs		

<sup>Δ</sup> This is only an illustrative list of works. States may operate as per local requirements.

**Capital Section***Receipts*

MAJOR HEAD		MINOR HEAD		OBJECT HEAD
(1)		(2)		(3)
4000	Capital Receipts			
			<i>Expenditure</i>	
4059	Capital Outlay on Public Works*	102	Construction of Office Buildings	
		103	Construction of Other Buildings	
		104	Acquisition of Land	
4202	Capital Outlay on Education, Sports, Art and Culture	102	Construction of Primary Schools, Pathshalas etc.	
		103	Construction of Youth Hostels	
		104	Construction of Sports Stadium	
		105	Construction of Block/Village Library	
4210	Capital Outlay on Medical and Public Health	102	District Hospital	
		103	Community Health Centre	
		104	Primary Health Centre	
		105	Health Sub Centre	
		106	Medical Relief Camps	
		112	National Anti-Malaria Programme	
		113	Trachoma & Blindness Control Programme	
		114	National Aids Control Programme	
		115	Scheme XYZ	
4211	Capital Outlay on Family Welfare	102	Construction of Maternity and Child Welfare Centres	
4215	Capital Outlay on Water Supply and Sanitation	102	Laying of Water Supply Scheme	
		103	Drilling of tube wells/wells	
4225	Capital Outlay on Welfare of Scheduled Castes	112	Scheme XYZ	
		113	Scheme ABC	
4226	Capital Outlay on Scheduled Tribes	112	Scheme XYZ	
		113	Scheme ABC	
4227	Capital Outlay on Welfare of Other Backward Classes	112	Scheme XYZ	
		113	Scheme ABC	
4231	Capital Outlay on Welfare of Handicapped	102	Construction of Training Centres for Welfare of Handicapped	
4232	Capital Outlay on Child Welfare	102	Construction of Anganwadi Centres and storage shed	
4233	Capital Outlay on Women's Welfare	102	Construction of Training Centres of Welfare of Women	
4234	Capital Outlay on Welfare of Aged, Infirm and Destitute	102	Construction of Rehabilitation Centres for Welfare of the Aged, Infirm and Destitute	
4405	Capital Outlay on Fisheries	102	Construction of Fish Ponds	
4406	Capital Outlay on Forestry and Wild Life	102	Development of plantations and waste land development	
		103	Development of Grazing Lands	
		104	Development of Firewood plantations	
4408	Capital Outlay on Food Storage and Warehousing	102	Development of Rural Godowns	
		103	Construction of Rural Godowns	
		104	Development of Mandies, Warehouses	
4515	Capital Outlay on Panchayat Raj	102	Panchayat office buildings	
4702	Capital Outlay on Minor Irrigation	102	Capital Outlay on Canals	
		103	Capital Outlay on Tube Wells	
		104	Capital Outlay on Tanks	
		105	Machinery and Equipment	
4801	Capital Outlay on Power Projects	102	Installation of Street Lights	
4810	Capital Outlay on Non-Conventional Sources of Energy	102	Construction of Bio-Gas Plants	
		103	Construction of Solar Energy Projects	
5054	Capital Outlay on Roads and Bridges	102	Construction of Village/District Roads	
		103	Acquisition of land for construction of Roads and Bridges	
		112	PMGSY	

\* This head may not be operated in states where construction and maintenance expenditure is booked under the respective functional heads.

**Borrowing Section\***

*Receipts*

MAJOR HEAD		MINOR HEAD		OBJECT HEAD	
(1)		(2)		(3)	
6003	Loans from Non-Government Sources	101	Loans from Zilla Parishad		
		102	Loans from Panchayat Samiti		
		103	Loans from other Organizations/Financial Institutions		
6004	Loans from Government Sources	101	Loans from Central Govt.	01	Details of the loan
				02	Details of the loan
		102	Loans from State Govt.	01	Details of the loan
				02	Details of the loan

*Expenditure*

6003	Loans from Non-Government Sources	101	Repayment of Loans from Zilla Parishad		
		102	Repayment of Loans from Panchayat Samiti		
		103	Repayment of Loans from other Organization/Financial Institutions		
6004	Loans from Government Sources	101	Repayment of Loans from Central Govt.	01	Details of the loan
				02	Details of the loan
		102	Repayment of Loans from State Govt.	01	Details of the loan
				02	Details of the loan

**Lending Section<sup>Ⓜ</sup>**

*Expenditure*

6202	Loans for Education, Sports, Art and Culture	101	Payment of loans for education purpose		
6401	Loans for Crop Husbandry	101	Payment of loans to cultivators		
7610	Loans to Panchayat Employees etc.	101	Payment of loans to employees	01	House Building Advance
				02	Motor Conveyance Advance
				03	Bi-cycle Advance

*Receipts*

6202	Loans for Education, Sports, Art and Culture	101	Repayment of loans given for education purpose		
6401	Loans for Crop Husbandry	101	Repayment of loans given to cultivators		
7610	Loans to Panchayat Employees etc.	101	Repayment of loans by employees	01	House Building Advance
				02	Motor Conveyance Advance
				03	Bi-cycle Advance

\* This represents borrowings by PRIs.

Ⓜ This represents lending by PRIs.

PART II  
EXTRAORDINARY FUND  
SAVINGS FUND SECTION

*Receipts*

MAJOR HEAD	MINOR HEAD	OBJECT HEAD
(1)	(2)	(3)

8009	Provident Funds and Small Savings	101	General Provident Fund
		102	Panchayat Employees Provident Fund
8011	Insurance and Pension Funds	101	Employees Group Insurance Scheme
		102	Panchayat Employees Pension Fund

*Expenditure*

8009	Provident Funds and Small Savings	101	General Provident Fund
		102	Panchayat Employees PF
8011	Insurance and Pension Funds	101	Employees Group Insurance Scheme

**Deposit and Advance Section**

*Receipts*

8443	Deposits	101	PRI Deposits	01	Security Deposit
		102	Public Works Deposits	01	Deposits by Contractors
				02	Deposits of earnest money by successful tenderers
8550	PRI Advances	101	Advances to PRI functionaries for works and supplies		
		102	Advances to agencies for works and supplies		

*Expenditure*

8443	Deposits	101	PRI Deposits	01	Security Deposit
		102	Public Works Deposits	01	Deposits by Contractors
				02	Deposits of earnest money by successful tenderers
8550	PRI Advances	101	Advances to PRI functionaries for works and supplies		
		102	Advances to agencies for works and supplies		

**Suspense and Remittance Section**

*Receipts*

8650	Material Suspense Account	101	Cement		
		102	Bitumen		
		103	Rods		
		104	Stone chips		
		105	Pipes		
		106	Bricks		
		800	Other materials		
8658	Other Suspense Accounts	101	Tax deducted at source suspense	01	Income Tax
				02	Sales Tax
				03	Profession Tax
		102	Housing Loan Suspense		
		103	Insurance Premium Suspense		
		120	Unclassified transaction		
8673	Cash Balance Investment Account	102	Purchase of bond/debenture		
		103	Purchase of FDC		
		800	Other forms of cash balance investment		
8782	Cash Remittances between PRIs	101	Remittances between Zilla Parishad and Panchayat Samiti		
		102	Remittances between Zilla Parishad and Village Panchayat		
		103	Remittances between Panchayat Samiti and Village Panchayat		

(1)	(2)	(3)
<i>Expenditure</i>		
8650 <i>Material Suspense Account</i>	101    Cement	
	102    Bitumen	
	103    Rods	
	104    Stone chips	
	105    Pipes	
	106    Bricks	
8658 <i>Other Suspense Accounts</i>	800    Other materials	
	101    Tax deducted at source suspense	01    Income Tax
		02    Sales Tax
		03    Profession Tax
	102    Housing Loan Suspense	
	103    Insurance Premium Suspense	
8673 <i>Cash Balance Investment Account</i>	120    Unclassified transaction	
	101    Purchase of bond/debenture	
	102    Purchase of FDC	
	800    Other forms of cash balance investment	
8782 <i>Cash Remittances between PRIs</i>	101    Remittances between Zilla Parishad and Panchayat Samiti	
	102    Remittances between Zilla Parishad and Village Panchayat	
	103    Remittances between Panchayat Samiti and Village Panchayat	

## Annexure I

**Explanatory Memorandum to Simplified list of Codes  
for Functions, Schemes & Activities of  
Panchayati Raj Institutions**

'Local Government' including self-Government Institutions in both rural and urban areas is an exclusive State subject under Entry 5 of List II of the 7th Schedule, and hence this has traditionally been an area in the State domain so that the union cannot enact any law to create rights and liabilities relating to these subjects. By way of 73rd Constitutional Amendment what the centre did was to outline the scheme which would be implemented by States by making laws or amending their own existing laws to bring them in conformity with the provisions of the amendment. With this amendment, Part-IX comprising Article 243 to 243 O was inserted along with Schedule XI of the Constitution comprising twenty nine functions that were to be eventually devolved upon the PRIs by the states.

Accordingly, most states passed conformity legislation to enforce these provisions. In view of the large scale decentralization envisaged, the need to strengthen the existing accounting systems and procedures to reflect the wide range of functions to be performed by the Panchayats and to make the accounts amenable to computerization in a networked environment, the Eleventh Finance Commission made specific recommendations about strengthening the accountability framework in PRIs and Urban Local Bodies. As per the recommendations of the Eleventh Finance Commission, the Ministry of Finance (MOF) had issued guidelines for Utilization of Grants to Local Bodies in June 2001. Para 6.4 of the MOF guidelines states that "*C & AG shall be responsible for exercising proper control and supervision over the proper maintenance of accounts and their audit for all 3 tiers/levels of PRIs and ULBs.*"

As per Para 6.5 of the aforesaid guidelines, the format for the preparation of budgets, maintenance of accounts for LBs shall be as prescribed by the C & AG. The C & AG would also prescribe standard formats for preparation of a central database on the finances of the LBs.

As part of this mandate, substantial documentation laying down the theoretical framework has been developed and prescribed by CAG. These serve to lay a strong foundation and set standards for the task of preparation and maintenance of accounts and their audit. In 2002, the CAG had prescribed *receipts and payments formats for PRIs on a modified cash basis*, with a few statements on demand, collections and assets that address critical aspects on accruals appended to the accounts. The formats depict all activities listed in the Eleventh Schedule to the Constitution and show funds transferred to local bodies under various programmes and schemes. The accounts and the budget formats were synchronised

with and linked to the scheme of classification in Union and State Government accounts making it amenable to computerisation and building up a database for generation of All India level data and effective monitoring. This was also a relative simplification of accounts from the very complex 47-48 formats in the earlier system to only about 16 formats.

Till September '06, 21 states had responded positively to these formats, of which 11 states had also issued formal orders. Training programmes organized across the country in order to get the formats readily accepted by the PRI functionaries revealed that while the formats had been adopted with suitable modifications in some states, many states were of the view that a simplified structure with a minimum functional classification would meet the requirements, especially at the Gram Panchayat level.

It has been the CAG's endeavour to facilitate the development of a culture of accounting in PRIs. Accordingly, in keeping with the feedback received from various states and the actual experience of implementation of the new accounts formats, there has been an on-going attempt to reduce the six tier classification structure to a more manageable three tier system and also standardise certain commonly used items of expenditure to simplify the system further. This had become a critical requirement given the significant lack of skills and expertise at the PRI level in comparison to the enhanced responsibilities in the context of increasing decentralization.

Apart from simplifying the accounts and the accounting process itself, this has also been an attempt to address certain accounting issues arising from the experience of audit which, unless suitably addressed would not present an accurate picture of financial transactions and in some cases could even lead to possible misappropriation of funds.

*What are the changes and how have they been effected?.* — The old format prescribed a 6-tier functional classification of transactions mirroring the pattern of the Central and State Government accounts and comprised the following: Sector (Group of functions), Major Heads (functions), Minor Head (Programme), Sub-Head (Scheme), Detailed Head (Sub-Scheme) and Object Head (Object level of classification).

The new system does not adhere to this 6-tier classification and instead, a 3-tier classification (Major Head, Minor Head and Object Head representing function, scheme and object) where the lowest tier is the object of every transaction is proposed thereby ensuring the required transparency of accounts. This pattern takes cognizance of the fact that first and foremost, accountability requires accounting systems and

procedures that are easy to comprehend and implement while at the same time adhering to principles of account keeping and the need for transparency and reliability. It is also an appreciation of the reality that in this day and age of computers, aggregation of accounts and establishment of a one to one co-relation with state and national level accounts can largely be the function of information technology, without burdening end users in PRIs with these accounting nuances. Accordingly, relevance of accounting heads being used and their appropriate nomenclature, ease of identification/ classification and comprehensive coverage of all activities carried out by PRIs are some of the guiding principles used in developing this new pattern of codification.

While the first level of major heads, corresponds by and large to the pattern in Government Accounts, both in terms of number and nomenclature, in selected cases, the nomenclature has been simplified in order to reflect the exact nature of the function as performed at the level of the PRIs. In a few instances, in order to enable prompt identification of the specific function as performed at the PRI level, the existing Major Head has been accounted as two or three distinct Major Heads, each one permitting accounting of the function in the first instance without having to go through the entire accounting rubric. This is particularly noticeable in sectors such as education, social security and welfare as also health where the PRIs have a significant role to play and the simplified format draws the attention of the users to the activity or sub-activity in the very first instance (*the disaggregation of the functions has been attempted only on the expenditure side, since it is felt that transactions may not be too many on the receipt side*). However, as mentioned earlier, despite such deviations, aggregation and mirroring would still be possible by using mapping of codes and nomenclature through computers. A concordant table showing the correspondence between the accounting heads in Government Accounts and the Heads as proposed in the new system for PRIs has been prepared at **Annexure II**. Details of the accounting heads representing each of the twenty nine functions as listed in the Eleventh Schedule of the Constitution are available in **Annexure III**.

The second tier of Minor Heads in Government Accounts represents programmes. In developing the simplified codes, it was felt that since Minor Heads essentially serve the purpose of aggregating expenditure on various schemes under a particular category of programme and since scheme related expenditure is of crucial importance in monitoring and accounting of expenditure at the PRI level, minor heads should reflect schemes rather than programmes. To cite an example, under the Major Head 2210, Medical and Public Health, Schemes like National Anti Malaria

Programme, National Aids Control Programme figure as sub heads under the Minor Head 'Prevention and Control of Diseases'. This Minor Head therefore only serves to summate the expenditure on all such schemes. It was therefore considered desirable that to reduce the levels of accounts, the schemes could straight away be accounted for at the second level under the Major Head.

The third tier has a 2 digit code (from 01 to 99) - these need to be used only where there is a felt need for greater accounting information. This tier may not, in all cases correspond to a separate source of revenue, or object of expenditure and may sometimes even depict schemes. On the expenditure side, some object heads that are used frequently and under almost all major heads have been standardized and these are from 01 to 36. The simplified formats also permit accounting of different kinds of works to be executed as part of rural employment schemes like NREGP as the third tier.

Part II of the Accounts is now designated as Extraordinary Funds for better clarity and understanding. The major heads under Extraordinary Fund have been re-grouped under three sections viz Savings Fund Section, Deposit and Advance Section and Suspense and Remittance Section. The first two have two major heads in each and the third has four. The changes in nomenclature and the addition of a few new heads under this Fund could contribute in reducing the risk of possible fraud and misappropriation of public funds and instrument of management control, apart from recording the transactions in an orderly and systematic manner.

*While this is only a simplified List of codes, PRIs would be required to prepare Receipts and Payments Accounts alongwith details of cash in hand, bank, treasury, permanent cash imprest and investment, based on these codes. As in the old format, the figures for BE and the actuals of the prior year and the current year would have to be recorded against each classification to arrive at Major Head totals as also totals of various categories like Revenue Receipts, Capital Expenditure, Grants-in-Aid and Contributions, Panchayat fund etc. In addition to these codes, a simplified accounting procedure for preparation of accounts is also enclosed vide **Annexure IV**.*

*Highlights of the new system of codes are as follows:*

- The Simplified codification covers all the twenty nine functions to be devolved to the PRIs.
- The heading 'Loans and Advances' Section is replaced by 'Borrowing Section' and 'Lending Section' in order to ensure that the nomenclature reflects more accurately the nature of the activity being accounted. Part II of the Accounts is now designated as Extraordinary Fund for better clarity.



The major heads under Extraordinary Fund have been re-grouped under three sections viz., Savings Fund Section, Deposit and Advance Section and Suspense and Remittance Section.

- States may choose and operate those major/minor heads as required in their particular context.
- States may add more minor/object heads as necessary without changing the overall structure in consultation with State Accountant General dealing with audit or Technical Guidance and Supervision (TGS) of PRIs. Proposal for introduction of new Major Head or change in existing Major Head may be got approved by the Comptroller and Auditor General of India before operating.
- As 101 (minor head) is reserved for Direction and Administration, generally 102 to 111 (minor heads) are reserved for general programmes/schemes (viz., 102 District Hospital under 4210 Capital Outlay on Medical and Public Health) and specific programmes/schemes, viz., National Aids Control Programme or Scheme XYZ under 4210 Capital Outlay on Medical and Public Health are to be accommodated at three digit codes 112 (minor head) onwards.
- The following common heads not mentioned in the simplified code may be utilised according to requirement:

#### RECEIPTS (REVENUE)

**Other Receipts:** 800 (as minor head)  
80 (as object head)

#### EXPENDITURE (BOTH REVENUE AND CAPITAL)

**Direction and Administration:** 101 (as minor head)  
**Other expenditure:** 800 (a minor head)  
80 (as object head)

#### EXPENDITURE (REVENUE)

Minor head 911 may be opened under each Major Head with the nomenclature 'Deduct recovery of overpayments' to accommodate recoveries of overpayments relating to previous years. In respect of Capital Expenditure, necessary noting will be made in the Assets Register.

Minor head 901 may be opened to accommodate the refund of revenue relating to current year as well as previous year from tax revenue heads.

- A select list of commonly used standard Object Heads is given below. More object heads may be added according to local requirement.

#### LIST OF STANDARD OBJECT HEADS

- 01 Salaries (1)
- 02 Wages
- 03 Overtime Allowance
- 04 Pensionary charges
- 05 Honoraria
- 06 Medical treatment
- 07 Travel Expenses
- 08 Office Expenses (2)
- 09 Rent, Rates and Taxes
- 10 Audit Fee
- 11 Publications
- 12 Other Administrative Expenses
- 13 Supplies and Materials
- 14 POL
- 15 Advertising and Publicity
- 16 Minor Works
- 17 Professional Services
- 18 Other Contractual Services
- 19 Grants-in-aid
- 20 Contributions
- 21 Subsidies
- 24 Share of taxes/duties
- 25 Other Charges
- 26 Motor Vehicles
- 27 Machinery and Equipment
- 28 Major Works
- 35 Write off/losses
- 36 Deduct recoveries
- 80 Other Expenditure

*Note:* (1) Items to be included in this object head are (i) Pay of officers, (ii) Dearness pay of officers, (iii) Dearness Allowance of Officers, (iv) Pay of establishment, (v) Dearness pay of establishment, (vi) Dearness Allowance of establishment, (vii) Bonus, (viii) Interim relief, (ix) Other allowances (CCA, HRA & other fixed allowances), (x) Children education allowances, (xi) LTC, (xii) Transport allowance, (xiii) Any other item.

*Note:* (2) Items to be included in this object head are (i) Local purchase of stationery, (ii) Liveries, (iii) Telephone & trunk calls, (iv) Furniture, (v) Service postage stamps, (vi) Purchase of books & publications, (vii) Office expenses and miscellaneous, (viii) Staff car, (ix) Water cooler, (x) Typewriter, (xi) Purchase of accounting machine, (xii) Charges paid to the State Government for Police Guards, (xiii) Hot and cold weather charges, (xiv) Electricity & water charges, (xv) Purchase of photo copier, (xvi) Purchase of computer & laser printer, (xvii) Any other item.

*Extraordinary Fund in PRIs account: accounting treatment.*— Part II-Extraordinary Fund incorporates Receipts and Payment of those moneys in respect of which the PRI acts more or less as banker or as a remitter or the Fund is operated by it for accommodating purely adjusting Heads of transitory nature.

*Saving Fund Heads.*— For the moneys received in Part II- Extraordinary Fund and accounted for as receipts under Savings Fund Section, the PRI has a liability to repay the same to those to whom the moneys belong as they are subscribers to the Savings Fund.

#### **Deposit, Advance, Suspense and Remittance Heads:**

##### **(a) Security Deposit by Contractor:**

- When received, entry is made in the receipts side of 8443-Deposits.
- On successful completion of work, when the deposit is released to the contractor, accounted in the payment side of 8443-deposit.

##### **(b) Advances to PRI Functionaries for works and supplies:**

- When advance is given, booked in the payment side of 8550-PRI Advances.
- The balance will continue to be brought forward in the annual accounts till adjustment. This will ensure that amounts are kept track of and the advances do not remain unadjusted for years together.
- When Adjustment is submitted fully in vouchers, it is recorded in the receipts side of 8550-PRI Advance, and side by side on the payment side of the functional head.
- When adjustment is submitted partly in vouchers and partly in cash, both of them are shown as such in the receipts side of 8550-PRI Advance, while the full amount is recorded in the payment side of the functional head with minus payment - entry for cash returned.

##### **(c) Classification of transaction not known:**

- In the receipts or payment side, of 8658 - Other Suspense Account as the case may be.
- When subsequently known, in the payment or receipts side of 8658-Other Suspense Accounts, as the case may be and simultaneously in the receipts or payment side of the concerned functional head, as the case may be.

##### **(d) Statutory Deductions from Salary or Contractor's Bill:**

- In the payment side of functional head and simultaneously in the receipts side of 8658-Other Suspense Accounts.
- When sent to the appropriate authorities, in the payment side of 8658-Other Suspense Accounts.

##### **(e) Material purchased for no specific work:**

- In the payment side of 8650 - Material Suspense Account when the material is bought in bulk and not against any single work.
- When used in any specific work, in the receipts side of 8650-Material Suspense Account and side by side in the payment side of functional head.

##### **(f) Grants-in-aid from Government transferred/ /sub-allotted to other PRIs:**

- 8782-Cash Remittances between PRIs will temporarily account for the portion of grants sub-allocated by a higher formation of PRI e.g. Zilla Panchayat, to its lower formation, e.g. Panchayat Samiti in its receipts side after the amount to be sub-allotted is shown as *minus* receipts under Grants-in-aid/Assistance Head. There will be an adjusting entry in the payment side of 8782-Cash Remittances between PRIs when the amount is released to the sub-allottees. This process of accounting will rule out the possibility of multiple accounting of specific amounts of grants-in-aid when aggregating receipts and expenditure of the PRIs of all the three tiers.
- Initially in the receipts side of 1601/1602-Grants-in-Aid/Assistance from Central Government / State Government, the amount to be sub-allotted will be shown as *minus* receipts entry.
- Simultaneously, the amount to be sub-allotted will be booked in the receipts side of 8782-Cash Remittances between PRIs.
- When the amount is sent to the other PRI, it will be booked in the payment side of 8782 - Cash Remittances between PRIs.

## Annexure II

**Correlation between Major Heads of Govt. Accounts and PRI Accounts**

Sl. No.	Government Accounts	PRI Accounts
1.	0028 — Other taxes on income and expenditure	0028 — Taxes on Profession, Trades, Callings and employment
2.	0030 — Stamps and Registration fees	0030 — Duty on transfer of immovable property
3.	0035 — Taxes on Immovable property other than agricultural land	0035 — Taxes on Buildings
4.	1601 — Grants-in-aid/assistance from Central/ /State Govt.	1601 — Grants-in-aid/assistance from Central Govt.
		1602 — Grants-in-aid/assistance from State Govt.
5.	Nil	1608 — Contributions/Donations from private agencies
6.	2202 — General Education	2206 — Pre-primary Education 2207 — Primary Education 2208 — Secondary Education 2209 — Adult Education
7.	2225 — Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	2225 — Welfare of Scheduled Castes 2226 — Welfare of Scheduled Tribes 2227 — Welfare of Other Backward Classes
8.	2235 — Social Security and Welfare	2231 — Welfare of Handicapped 2232 — Child Welfare 2233 — Women's Welfare 2234 — Welfare of Aged, Infirm and Destitute 2235 — Social Security Pensions
9.	2515 — Other Rural Development Programmes	2515 — PRI Administrative and Civil Services
10.	4225 — Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	4225 — Capital Outlay on Welfare of Scheduled Castes 4226 — Capital Outlay on Welfare of Scheduled Tribes 4227 — Capital Outlay on Welfare of Other Backward Classes
11.	4235 — Capital Outlay on Social Security and Welfare	4231 — Capital Outlay on Welfare of Handicapped 4232 — Capital Outlay on Child Welfare 4233 — Capital Outlay on Women's Welfare 4234 — Capital Outlay on Welfare of Aged, Infirm and Destitute
12.	6003 — Internal Debt	6003 — Loans from Non-Govt. Sources
13.	6004 — Loans and Advances from Central Govt./State Govt.	6004 — Loans from Government Sources
14.	8550 — Civil Advances	8550 — PRI Advances
15.	Nil	8650 — Material Suspense Account
16.	Nil	8658 — Other Suspense Accounts
17.	8782 — Cash Remittances and adjustments between officers rendering accounts to the same Accounts Officer	8782 — Cash Remittances between PRIs

Annexure III

**Reflection of 29 functions (included in the Eleventh Schedule of the Constitution) in the PRI Accounts**

Sl. No.	Function	Reflection in PRI Accounts
1.	Agriculture, including agricultural extension	0401, 2401
2.	Land improvement, implementation of land reforms, land consolidation and soil conservation	2402
3.	Minor Irrigation, water management and watershed development	0702, 2402, 2702, 4702
4.	Animal Husbandry, dairying and poultry	0403, 2403
5.	Fisheries	0405, 2405, 4405
6.	Social forestry and farm forestry	0406, 2406, 4406
7.	Minor forest produce	0406, 2406, 4406
8.	Small Scale Industries, including food processing industries	2851
9.	Khadi, village and cottage industries	2851
10.	Rural Housing	0216, 2216
11.	Drinking Water	0215, 2215, 4215
12.	Fuel and fodder	0403, 2403, 4406
13.	Roads, culverts bridges, ferries, waterways and other means of communication	3054, 5054
14.	Rural electrification, including distribution of electricity	0801, 2801, 4801
15.	Non-conventional energy sources	2810, 4810
16.	Poverty alleviation programme	2501, 2505
17.	Education, including Primary and Secondary Schools	0202, 2206, 2207, 2208, 2209, 4202
18.	Technical Training and Vocational Education	2203
19.	Adult and non-formal Education	2209
20.	Libraries	0202, 2205, 4202
21.	Cultural activities	0202, 2205
22.	Markets and fairs	2515
23.	Health and sanitation, including hospitals, Primary Health Centres and dispensaries	0210, 2210, 4210
24.	Family Welfare	0211, 2211, 4211
25.	Women and Child Development	2233, 2232, 4233, 4232
26.	Social Welfare, including welfare of the handicapped and mentally retarded	2231, 2234, 2235, 4231, 4234
27.	Welfare of the weaker sections, and in particular, of the Scheduled Castes and the Scheduled Tribes	2225, 2226, 2227, 4225, 4226, 4227
28.	Public Distribution System	2408, 4408
29.	Maintenance of community assets	0515, 2515, 2059, 3054

## Annexure IV

**Simplified accounting procedure**

In the system prescribed by CAG in 2002, Form 12-Compilation Sheet and Form 14 Consolidated Abstract were prescribed as part of the model accounts formats. To simplify the procedures, these are being dispensed with and figures from the Cash Book are sought to be entered directly into a 'Register of Receipts' and 'Register of Payments' (samples enclosed) However, all other Forms prescribed by C&AG will continue to be used. The classification of items in the Cash Book, Registers of Receipts and Payments, Monthly & Annual Receipts and Payments Accounts would however be as per the simplified codes being proposed now.

*The simplified accounting procedure will be as follows.*— (a) Daily transactions shall be recorded in Cash Book (in the format prescribed in Form 8). The receipts shall be recorded on receipts side and payments on payments side. Every day (or atleast once in a week) the cash book shall be closed and Closing Balance worked out which forms the Opening Balance for next day. Classification/head of account for each transaction shall be mentioned.

(b) Every day (or atleast once in a week) the details of transactions as recorded in the cash book should be transferred to either Register of Receipts if the transaction is receipt or to Register of Payments if it is payment under the respective heads of account.

(c) [At the end of the month the bank reconciliation and treasury reconciliation shall be completed and ensured that all differences are rectified between cash book and bank and treasury balances. If any differences noticed the correction shall be made then and there in the Register of Receipts and Register of Payments.] At the end of the month totals in Register of Receipts and Register of Payments can be struck. This gives the total expenditure under each head of account for the month.

(d) The totals are simply posted to the Monthly Receipt and Payment Account (Form 6). The monthly figure is added to previous month progressive total and the figures up to the end of the current month can be worked out.

(e) At the end of the year the progressive figure to the end of March can be posted to Annual Receipt and Payment Account (Form 1), which completes the accounting process.

*Simplified Procedures for Transfer Entries.*— Transfer entries are passed to rectify misclassification in accounts and to facilitate eventual accounting under final heads of account. The procedure of transfer entries can pose difficulties in grassroots level organizations where the accounting systems are in a relatively nascent stage and

may not have such intricacies and complexities requiring sophisticated degree of knowledge and skills as is expected in higher tiers of Government.

To simplify the accounting process further, it is proposed that Transfer Entries may not be required for those tiers of PRIs where the number of transactions are less and corrections if any can be carried out manually in the cash book as well as Register of Receipts and Payments and if required in the Monthly and Annual Accounts. For Zilla Parishads (in most states) as there will be more transactions, corrections have to be carried out through Transfer Entries. A simplified process for Transfer Entries based on this logic is enclosed vide **Annexure V**.

## Annexure V

**Simplified rectification of errors through Transfer Entries**

**Transfer Entry** means to transfer the amounts from one head of account to another to *rectify the misclassification/error in accounting*.

*If the error/misclassification is noticed in the cash book before monthly closure of the cash book.*— This can be rectified manually in the cash book itself by striking down the wrong entry with red ink and inserting the correct entry in between the two postings with red ink.

*If misclassification is noticed after the monthly accounts are closed and before closure of annual accounts.*— If the mistakes are noticed after closure of the monthly accounts and before closure of annual accounts, it can be rectified as detailed hereunder.

**Example 1:** A sum of Rs.1000/- collected towards house tax in the month of June 2005 under receipt head 0035-800-71 under Tax revenue has been misclassified as water tax under receipt head 0045-800-78 under Tax revenue. The mistake is noticed after the closure of Monthly Accounts in the month of December 2005.

**Solution:** Minus Credit under 0045-800-78 (to be deducted) is posted in Register of Receipts against the 0045-800-78 and a small note recorded why the minus credit is given. Similarly a contra plus credit is given under 0035-800-71 in Register of Receipts against the 0035-800-71 and a small note recorded why the contra plus credit is given. This has to be done in the current month in which the error/misclassification is noticed i.e. December 2005.

**Example 2:** A sum of Rs. 9000/- incurred towards payment of current consumption charges in the month of August 2005 under expenditure

head 2801-800-19 under Revenue Expenditure has been misclassified as telephone charges under expenditure head 2515-101-13 under Revenue Expenditure. The mistake is noticed after the closure of Monthly Accounts in the month of January 2006.

*Solution:* Minus Debit under 2515-101-13 (to be deducted from the expenditure of the head) is posted in Register of Payments against the 2515-101-13 and a small note recorded why the minus debit is given. Similarly a contra debit is given under 2801-800-19 in Register of Payments against the 2801-800-19 and a small note recorded why the contra debit is given. This has to be done in the current month in which the error/misclassification is noticed i.e. January 2006.

*If mistakes are noticed after closure of annual accounts.*— No need to change annual accounts but to have a true picture of revenue receipts and revenue expenditure, ‘a note of error’ will be made in the Annual Accounts submitted. If any receipt on account of error/ /misclassification occurs the same will be taken into cash book with a small note of the day received and becomes part of the current accounts.

Similarly if any outgo on account of error/ /misclassification occurs the same will also be posted in the current cash book with a small note of the day payment made and becomes part of the current accounts.

*If misclassification occurs in scheme expenditure and noticed after the closure of annual accounts.*— If the mistake is noticed after the Annual Accounts are closed and the items of expenditure are related to different schemes under Capital Heads, the progressive figures have to be changed by ‘+’ and ‘-’ entries against the heads concerned in order to arrive the correct figures if the schemes are continued further next financial year following the procedure explained in above categories.

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